



# Barry County, Michigan

**FEDERAL COST ALLOCATION PLAN  
PREPARED UNDER 2 CFR, PART 200, “UNIFORM ADMINISTRATIVE  
REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL  
AWARDS”**

**REVISED 12-10-2019**

**FOR THE PERIOD ENDING DECEMBER 31, 2018**

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# **Section 1      Introduction**

## Introduction

The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Barry County, Michigan (County) based on actual expenditures for calendar year 2018. MGT of America, Inc. prepared these documents at the request of the County.

This Cost Allocation Plan is used by the County to claim indirect costs as charges against grants and contracts (awards). This Cost Allocation Plan is submitted for use by the Michigan Department of Human Services and other State and Federal grantors.

This document is prepared in compliance with the “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” contained in 2 CFR, Part 200. County personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.

## **Section 2      Certification**



# Barry County, Michigan

## COUNTY-WIDE COST ALLOCATION PLAN CERTIFICATE OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this plan are for the fiscal year ending December 31, 2018 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2020, and are allowable in accordance with the requirement of the Federal award(s) to which they apply and the federal guidelines contained in **2 CFR, Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards"** and Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated.
- (2) All costs included in this plan are properly allocated to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the costs identified.

I declare that the foregoing is true and correct.

### Barry County, Michigan

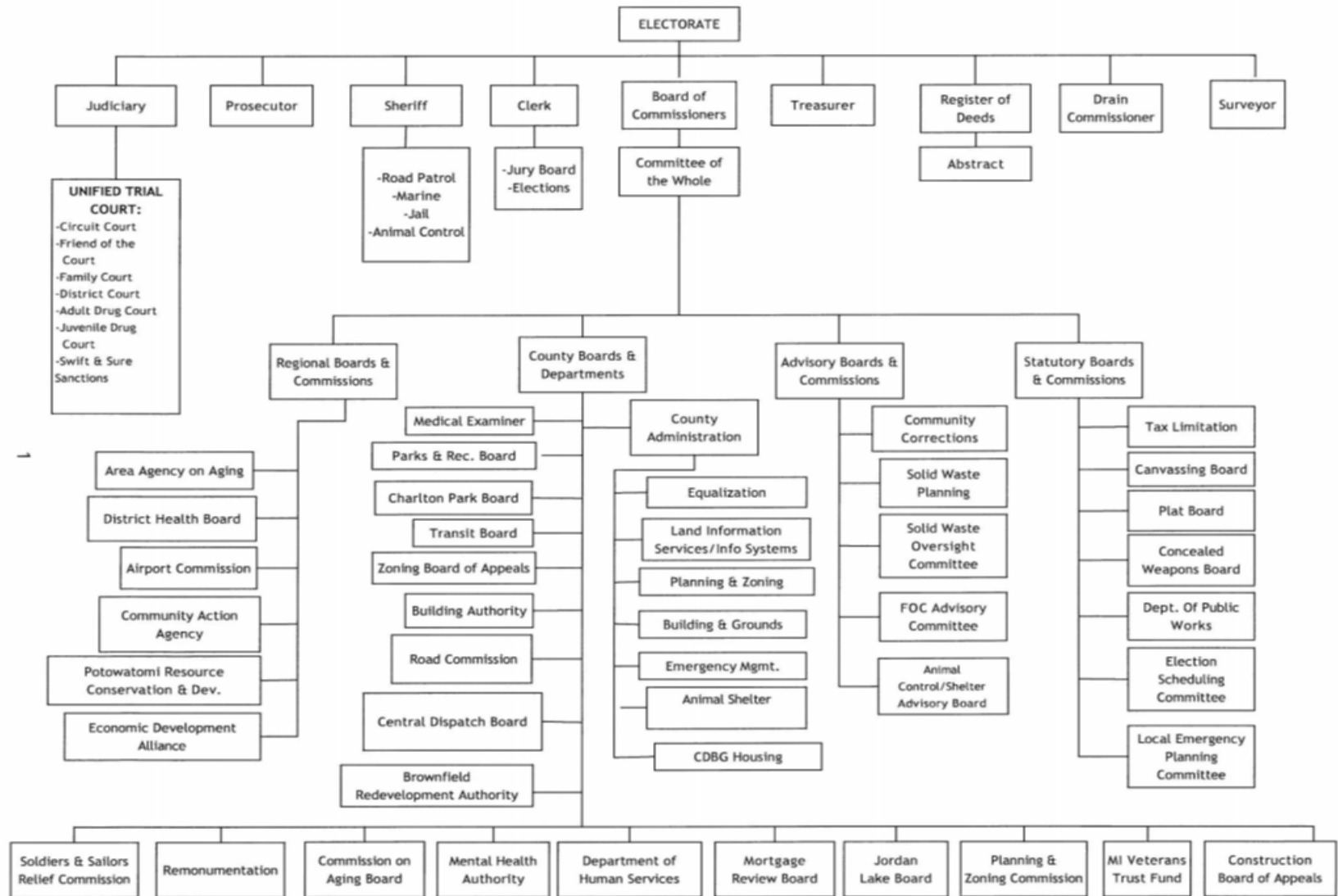
Signature: \_\_\_\_\_

Name of Official: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

## **Section 3      Organization Chart**





## **Section 4      Reading a Cost Allocation Plan**

# Reading a Cost Allocation Plan

## Overview

The “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” contained in 2 CFR, Part 200 details the procedures for the preparation of the cost allocation plan. Indirect costs are those costs incurred by County departments that benefit other County departments. Examples of County indirect costs are administration, accounting and information technology.

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate division and department indirect costs for FY2018.

The significant steps involved in preparing the Cost Allocation Plan include the following:

- Identify the County departments that provide support to other County departments. These departments are referred to as central service or allocating departments.
- Identify the County departments that receive support from other County departments. These departments are referred to as grantee or receiving departments.
- Accumulate the allowable actual expenditures of the County departments that provide support to other County departments.
- Distribute, or allocate, the allowable expenditures of the County departments that provide support to other County departments based on available, meaningful,

measurable and auditable allocation statistics that match the service provided to the service received.

## **Process**

A double-step down allocation methodology is used to allocate the allowable costs of the central service departments. This methodology recognizes the cross support provided between central service departments. For example, accounting supports information technology by providing payroll, paying vouchers and preparing a budget. Information technology, however, also supports accounting by providing software and hardware and by maintaining and administering various applications and systems.

The double-step down methodology requires an initial sequencing of allocating departments. In the first step of the double-step methodology, allowable costs from central service departments are allocated in the sequence selected to all County departments, divisions and funds; including to other central service departments. The second step in the double-step down methodology is made to fully account for the cross support provided between central service departments. Central service departments are closed after the second step in the double-step down allocation methodology.

## **Carry-Forward**

The federal guidelines include several plan types which are acceptable under the guidelines. This plan is considered a **"fixed with carry-forward"** plan. Under this procedure, total current year allocations are identified. The **"fixed cost"** amounts, which are based on the costs claimed from a prior plan, are compared and the difference is computed and identified as the **"Carry-Forward"** amount. The current allocation plus (or minus) the **"Carry-Forward"** are combined to identify the **"Proposed Costs"**. **Proposed Costs** are to be applied

to the year the plan is being used for recovery. This procedure allows the governmental unit to recover or return any over or under recoveries claimed in the year of the plan.

## **Sections**

### Table of Contents

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the pages lists the central service, or allocating, departments. Each central service department is broken down into functions. Functions are the specific services provided by a particular department. The middle column lists the allocation base for each corresponding function. The column on the right side of the pages is the applicable page number.

### Summary Schedule

The next few pages of the Cost Allocation Plan are the Summary Schedule. The Summary Schedule identifies the total dollar amount allocated from every County allocating department to every County receiving department. Allocating departments are listed down the left column and receiving departments, divisions and funds are listed across the top of each page.

### Detail Schedules

The remaining pages of the Cost Allocation Plan are the details schedules for every central service department. The detail schedules for each central service department is structured in the following format.

Narrative. Lists the department name, provides a brief description of the activities performed, identifies the functions and the corresponding allocation base.

Departmental Costs (A). The actual expenditures for that department.

There are three different codes that could be denoted on the Departmental Cost schedule. Those three codes are S, P and D and identify how costs are spread or distributed within a specific department. The S (or S1) stands for salaries. The P stands for a predetermined percentage described in the narrative. The D stands for disallowed.

Incoming Costs (B). The support costs coming into the department from other allocating departments.

Incoming costs are spread on the ratio of function salaries to departmental salaries. In the few instances where a department has no salaries, incoming costs are spread on the ratio of function expenditures to departmental expenditures. Certain incoming costs, however, may be denoted with an \*. The \* identifies those incoming costs that are directly identified to departmental functions and spread to departmental functions on a percentage basis.

Total Allocated (C). The total amount allocated for that department. This amount is found at the end of the Incoming Costs schedule.

Function Allocations. The distribution, or allocation, of the Total Allocated costs by function.

Allocation Summary. The summary of allocated costs by function.

**Section 5      Federal Plan Prepared Under 2 CFR, Part 200  
- “Uniform Administrative Requirements, Cost  
Principles, and Audit Requirements for Federal  
Awards”**

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1 Building Depreciation	\$1,868	\$37,955	\$0	\$30,105	\$15,047	\$0	\$1,314	\$11,729	\$0	\$0
2 Equipment Depreciation	91	18,902	0	6,101	290	0	64	1,871	0	0
3 101-175 Administration	2,696	16,567	158	9,876	304	541	2,915	6,941	965	6
4 101-211 Legal Counsel	0	1,410	0	940	0	0	117	705	0	0
5 101-215 Clerk	1,415	7,214	51	3,580	76	117	1,063	3,524	0	1
6 101-243 Land Information Services	1,721	43,027	0	30,979	0	0	6,884	0	24,095	0
7 101-253 Treasurer	4,606	16,197	461	11,822	890	937	5,005	6,955	0	15
8 101-265/266 Buildings & Grounds	7,439	123,600	0	90,743	45,356	0	5,235	35,354	0	0
9 101-299 Miscellaneous	1,329	7,630	38	3,849	640	136	1,061	4,086	0	1
10 101-334 Court Security	4,989	41,129	0	16,693	8,343	0	3,511	6,504	0	0
11 101-865 Insurance	10,542	60,691	116	31,413	7	422	7,377	30,471	0	0
12 101-865-1 Property Insurance	1,430	10,373	0	3,287	1,643	0	1,006	1,281	0	0
13 637 Data Processing	1,406	35,146	0	25,305	0	0	5,623	0	19,682	0
<b>Total Current Allocations</b>	<b>39,531</b>	<b>419,841</b>	<b>824</b>	<b>264,693</b>	<b>72,597</b>	<b>2,153</b>	<b>41,176</b>	<b>109,420</b>	<b>44,742</b>	<b>24</b>
Less: Prior Year Allocations	0	0	0	0	0	0	0	235,212	19,008	0
Carry-Forward	0	0	0	0	0	0	0	(125,792)	25,734	0
2016 and 2018 MERS Adjustments	0	0	0	0	0	0	0	107,629	0	0
<b>Proposed Costs</b>	<b>\$39,531</b>	<b>\$419,841</b>	<b>\$824</b>	<b>\$264,693</b>	<b>\$72,597</b>	<b>\$2,153</b>	<b>\$41,176</b>	<b>\$91,258</b>	<b>\$70,476</b>	<b>\$24</b>

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Department	101-236 Register of Deeds	101-254 Tax Tribunal	101-257 Co- Op Extension	101-266 Health Dept Building	101-601 Health	101-275 Drain Commissioner	101-280 Soil Conservation	101-301 Sheriff's Dept	101-315 Seat Belt Enf	101-317 Snowmobile Enforcement
1 Building Depreciation	\$2,278	\$0	\$4,181	\$0	\$32,414	\$1,259	\$0	\$39,167	\$0	\$0
2 Equipment Depreciation	85	0	0	0	0	61	0	8,175	0	0
3 101-175 Administration	4,100	83	664	0	2,287	2,853	158	25,624	0	141
4 101-211 Legal Counsel	352	0	0	0	0	117	0	3,289	0	0
5 101-215 Clerk	1,958	12	21	0	5	1,246	1	13,175	0	49
6 101-243 Land Information Services	13,769	0	0	0	0	3,442	0	43,027	0	0
7 101-253 Treasurer	5,527	138	246	0	61	5,143	15	14,155	0	445
8 101-265/266 Buildings & Grounds	7,628	0	5,146	147,335	0	5,015	0	13,743	0	0
9 101-299 Miscellaneous	2,388	20	164	0	572	1,197	40	8,496	0	34
10 101-334 Court Security	4,681	0	0	0	0	3,363	0	0	0	0
11 101-865 Insurance	15,348	7	104	0	401	8,353	27	262,940	0	114
12 101-865-1 Property Insurance	1,376	0	271	0	8,430	964	0	6,604	0	0
13 637 Data Processing	11,247	0	0	0	0	2,812	0	35,146	0	0
<b>Total Current Allocations</b>	<b>70,736</b>	<b>260</b>	<b>10,798</b>	<b>147,335</b>	<b>44,171</b>	<b>35,825</b>	<b>242</b>	<b>473,541</b>	<b>0</b>	<b>784</b>
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
2016 and 2018 MERS Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$70,736</b>	<b>\$260</b>	<b>\$10,798</b>	<b>\$147,335</b>	<b>\$44,171</b>	<b>\$35,825</b>	<b>\$242</b>	<b>\$473,541</b>	<b>\$0</b>	<b>\$784</b>

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Department	101-331 Marine Law	101-333 Road Patrol	101-351 Jail	101-355 Sheriff- Animal Control	101-400 Planning	101-426 Emergency Management	101-430 Animal Control	101-441 DPW	101-602 Health & Safety Fund	101-631 Substance Abuse
1 Building Depreciation	\$0	\$0	\$8,268	\$0	\$2,206	\$332	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	668	0	67	16	0	0	0	0
3 101-175 Administration	1,997	1,533	20,241	1,824	3,738	2,728	5,168	234	0	386
4 101-211 Legal Counsel	0	0	1,645	0	820	0	117	0	0	0
5 101-215 Clerk	1,211	772	9,822	751	1,689	862	1,885	11	0	4
6 101-243 Land Information Services	0	0	18,932	0	5,163	1,721	0	0	0	0
7 101-253 Treasurer	3,485	4,683	17,610	4,437	6,249	5,773	9,841	123	0	46
8 101-265/266 Buildings & Grounds	0	0	2,901	0	6,498	1,323	32,307	0	0	0
9 101-299 Miscellaneous	672	427	6,561	502	1,635	874	1,443	58	0	96
10 101-334 Court Security	0	0	0	0	3,671	887	0	0	0	0
11 101-865 Insurance	9,402	3,778	86,581	3,842	11,967	5,395	15,480	35	0	66
12 101-865-1 Property Insurance	0	0	1,394	778	1,106	254	0	0	0	0
13 637 Data Processing	0	0	15,464	0	4,218	1,406	0	0	0	0
<b>Total Current Allocations</b>	16,767	11,192	190,086	12,134	49,026	21,570	66,243	460	0	598
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
2016 and 2018 MERS Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$16,767</b>	<b>\$11,192</b>	<b>\$190,086</b>	<b>\$12,134</b>	<b>\$49,026</b>	<b>\$21,570</b>	<b>\$66,243</b>	<b>\$460</b>	<b>\$0</b>	<b>\$598</b>

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1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$78,981
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	4,426
3 101-175 Administration	69	403	518	52	0	142	379	15,326	8,493	9,682
4 101-211 Legal Counsel	0	0	0	0	0	0	0	940	0	1,410
5 101-215 Clerk	20	72	122	9	0	41	109	8,077	3,858	6,059
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	230	844	1,121	107	0	476	1,105	1,800	3,041	3,264
8 101-265/266 Buildings & Grounds	0	0	0	0	0	0	0	0	0	67,064
9 101-299 Miscellaneous	15	94	126	12	0	32	85	5,213	2,579	6,207
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	0	27	295	4	0	0	0	11,174	5,773	58,020
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	3,976	10,485	3,397
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	334	1,440	2,182	184	0	690	1,677	46,505	34,229	238,511
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	398,334
Carry-Forward	0	0	0	0	0	0	0	0	0	(159,823)
2016 and 2018 MERS Adjustments	0	0	0	0	0	0	0	0	0	152,134
<b>Proposed Costs</b>	<b>\$334</b>	<b>\$1,440</b>	<b>\$2,182</b>	<b>\$184</b>	<b>\$0</b>	<b>\$690</b>	<b>\$1,677</b>	<b>\$46,505</b>	<b>\$34,229</b>	<b>\$230,823</b>

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1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	1,103	5	245	967	164	0	0	197	54	0
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	0	1	42	141	47	0	0	24	12	0
6 101-243 Land Information Services	27,537	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	0	12	37	112	0	0	0	894	323	0
8 101-265/266 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	0	1	57	229	37	0	0	47	12	0
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	0	0	17	85	0	0	0	20	2	0
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 637 Data Processing	22,493	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	51,134	19	399	1,533	248	0	0	1,182	403	0
Less: Prior Year Allocations	31,105	0	0	0	0	0	0	0	0	0
Carry-Forward	20,029	0	0	0	0	0	0	0	0	0
2016 and 2018 MERS Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$71,163</b>	<b>\$19</b>	<b>\$399</b>	<b>\$1,533</b>	<b>\$248</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,182</b>	<b>\$403</b>	<b>\$0</b>

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Department	235 Abstract Fund	236 Remonumentation Fund	238 Gypsy Moth	244 Comm on Aging Building	247 Thornapple Namor Depr Fund	248 Building Rehab Fund	250 Park & Rec Fund	252 Co Agriculture Preserve	253 Master Land Use Prog	255 EDC
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	0	1,232	0	9	1	105	1,038	14	0	602
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	0	366	0	3	0	30	350	1	0	4
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	0	50	0	199	881	521	50	12	12	12
8 101-265/266 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	0	317	0	2	0	23	269	3	0	150
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	0	264	0	0	0	0	232	2	0	104
12 101-865-1 Property Insurance	0	0	0	2,077	43,294	0	0	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	0	2,229	0	2,289	44,177	680	1,938	32	12	872
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
2016 and 2018 MERS Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$2,229</b>	<b>\$0</b>	<b>\$2,289</b>	<b>\$44,177</b>	<b>\$680</b>	<b>\$1,938</b>	<b>\$32</b>	<b>\$12</b>	<b>\$872</b>

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Department	256 ROD Automation	257 Budget Stabilization	259 Local Corr Officer	260 Victims Services	261 Public Defender	263 School Liason	264 Concealed Pistol Licensing	265 Drug Law Enforce	266 Special Investigation	267 Crime Victim Rights
1 Building Depreciation	\$0	\$0	\$0	\$0	\$3,376	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	65	0	0	0	0	0
3 101-175 Administration	1,063	0	126	93	227	0	35	0	0	1,546
4 101-211 Legal Counsel	0	0	0	0	117	0	0	0	0	0
5 101-215 Clerk	229	0	18	22	47	0	9	0	0	675
6 101-243 Land Information Services	0	0	0	0	3,442	0	0	0	0	0
7 101-253 Treasurer	6,864	0	149	298	12	0	11,370	25	161	37
8 101-265/266 Buildings & Grounds	0	0	0	0	10,176	0	0	0	0	0
9 101-299 Miscellaneous	245	0	30	21	41	0	8	0	0	436
10 101-334 Court Security	0	0	0	0	1,872	0	0	0	0	0
11 101-865 Insurance	47	0	11	3	46	0	1	0	0	3,720
12 101-865-1 Property Insurance	0	0	0	0	369	0	0	0	0	0
13 637 Data Processing	0	0	0	0	2,812	0	0	0	0	0
<b>Total Current Allocations</b>	<b>8,448</b>	<b>0</b>	<b>335</b>	<b>437</b>	<b>22,602</b>	<b>0</b>	<b>11,423</b>	<b>25</b>	<b>161</b>	<b>6,414</b>
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
2016 and 2018 MERS Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$8,448</b>	<b>\$0</b>	<b>\$335</b>	<b>\$437</b>	<b>\$22,602</b>	<b>\$0</b>	<b>\$11,423</b>	<b>\$25</b>	<b>\$161</b>	<b>\$6,414</b>



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Department	269 Law Library	275 Comm on Aging	276 CDBG	277 Middleville Police Serv	279 MSHDA Home Program	281 Swift & Sure Sanctions	282 56B Sobriety Court	283 Comm Corrections	284 Rev Sharing	285 Adult Drug Court
1 Building Depreciation	\$2,091	\$0	\$0	\$0	\$0	\$0	\$0	\$1,402	\$0	\$1,817
2 Equipment Depreciation	64	0	0	0	0	0	0	23	0	30
3 101-175 Administration	275	19,838	53	3,332	0	2,509	2,551	2,118	0	3,328
4 101-211 Legal Counsel	0	0	0	0	0	470	0	0	0	0
5 101-215 Clerk	46	12,538	8	1,562	0	1,026	962	681	0	1,129
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	8,605
7 101-253 Treasurer	25	5,350	174	199	0	683	261	335	0	1,465
8 101-265/266 Buildings & Grounds	7,101	0	0	0	0	0	0	6,416	0	8,316
9 101-299 Miscellaneous	64	5,344	12	1,041	0	712	693	656	0	1,094
10 101-334 Court Security	2,902	0	0	0	0	0	0	674	0	873
11 101-865 Insurance	20	20,345	4	11,731	0	5,984	4,836	2,543	0	6,004
12 101-865-1 Property Insurance	769	0	0	0	0	0	0	237	0	307
13 637 Data Processing	0	0	0	0	0	0	0	0	0	7,029
<b>Total Current Allocations</b>	13,357	63,415	251	17,865	0	11,383	9,303	15,085	0	39,997
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
2016 and 2018 MERS Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$13,357</b>	<b>\$63,415</b>	<b>\$251</b>	<b>\$17,865</b>	<b>\$0</b>	<b>\$11,383</b>	<b>\$9,303</b>	<b>\$15,085</b>	<b>\$0</b>	<b>\$39,997</b>

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Department	286 Juvenile Drug Court	287 Mich Justice Training	290 Social Welfare	292 CC Probate	292 CC Wrap Around	292 CC Juv Justice	292 Child Care Fund	294 Vets Trust	295 Airport Fund	297 Diverted Felons
1 Building Depreciation	\$0	\$0	\$0	\$0	\$634	\$1,775	\$3,540	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	12	34	68	0	0	0
3 101-175 Administration	0	59	78	6,824	2,253	2,515	1,928	0	4,812	245
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	0	11	14	1,668	893	973	760	0	393	11
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	25	25	149	3,463	0	74	12	0	5,809	360
8 101-265/266 Buildings & Grounds	0	0	0	0	1,911	5,351	10,670	0	0	0
9 101-299 Miscellaneous	0	14	18	1,840	822	880	704	0	1,168	60
10 101-334 Court Security	0	0	0	0	352	984	1,963	0	0	0
11 101-865 Insurance	0	4	5	10,054	4,507	4,504	3,855	0	609	37
12 101-865-1 Property Insurance	0	0	0	0	69	194	387	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	25	112	264	23,849	11,453	17,285	23,887	0	12,791	713
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
2016 and 2018 MERS Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$25</b>	<b>\$112</b>	<b>\$264</b>	<b>\$23,849</b>	<b>\$11,453</b>	<b>\$17,285</b>	<b>\$23,887</b>	<b>\$0</b>	<b>\$12,791</b>	<b>\$713</b>

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Department	352 FOC Ren Debt Relocations	354 Yankee Springs Water	355 Middleville Water Debt	356 Middleville Water Debt 206	357 Fawn Lake Sewer	358 Yankee Spring	359 Finkbeiner/Cr ain Debt	365 Southwest Barry Fair Lake	367 1994 BPW Middleville	368 Thornapple Manor
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	477	223	74	322	194	167	540	0	0	7,484
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	89
5 101-215 Clerk	5	4	4	4	5	4	5	0	0	17
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	0	0	0	0	0	0	0	0	0	0
8 101-265/266 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	119	55	18	80	48	41	135	0	0	1,873
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	81	37	11	54	31	27	92	0	0	1,312
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	682	319	107	461	278	239	772	0	0	10,774
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
2016 and 2018 MERS Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$682</b>	<b>\$319</b>	<b>\$107</b>	<b>\$461</b>	<b>\$278</b>	<b>\$239</b>	<b>\$772</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,774</b>

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Department	371 KCC Debt Serv	372 Courts & Law Build Debt	374 1999 BPW Middleville	376 2003 Refunding Sewer	377 Leach & Middle Lake	454 Yankee Spring Water	466 Thornapple Bldg Auth	472 McKeown Bridge Park	477 Leach- Middle Lake	502 2012 Delinquent Tax
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	0	0	428	0	889	0	0	0	0	0
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	0	0	8	0	4	0	0	0	0	0
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	0	0	0	0	0	0	0	0	0	0
8 101-265/266 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	0	0	106	0	222	0	0	0	0	0
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	0	0	71	0	155	0	0	0	0	0
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	0	0	613	0	1,270	0	0	0	0	0
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
2016 and 2018 MERS Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$613</b>	<b>\$0</b>	<b>\$1,270</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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Department	506 2016 Delinquent Taxes	507 2017 Delinquent Tax Payment	508 2018 Delinquent Tax Payment	510 2010 Delinquent Tax	511 2011 Delinquent Tax	512 Thornapple Manor Fund	513 2013 Delinquent Tax Payment	514 2014 Delinquent Tax Payment	515 2015 Delinquent Tax Payment	516 100% Tax Payment
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	46	5	0	0	0	425	0	0	59	18
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	13	1	0	0	0	122	0	0	17	5
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	0	0	0	0	0	0	0	0	0	0
8 101-265/266 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	10	1	0	0	0	95	0	0	13	4
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	0	0	0	0	0	0	0	0	0	0
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	69	7	0	0	0	642	0	0	90	28
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
2016 and 2018 MERS Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$69</b>	<b>\$7</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$642</b>	<b>\$0</b>	<b>\$0</b>	<b>\$90</b>	<b>\$28</b>

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Department	517 Foreclosure Fund	588 Transit Fund	595 Commissary	660 Telephone	661 Vehicle Fund	676 Worker's Comp Fund	677 Health Ins. Fund	678 Disability Fund	680 Fringe Benefit Fund	681 Life Ins. Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	5	18,458	1,694	359	1,204	173	11,164	1,259	332	403
4 101-211 Legal Counsel	0	0	0	0	0	0	0	0	0	0
5 101-215 Clerk	1	10,748	330	47	35	9	145	258	264	18
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	0	4,580	285	149	12	459	1,179	496	807	1,229
8 101-265/266 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	1	5,006	393	85	298	43	2,782	291	140	99
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	0	29,640	97	34	191	25	1,884	64	2,683	60
12 101-865-1 Property Insurance	0	1,593	0	0	0	0	0	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	7	70,026	2,799	675	1,741	709	17,154	2,368	4,225	1,809
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
2016 and 2018 MERS Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$7</b>	<b>\$70,026</b>	<b>\$2,799</b>	<b>\$675</b>	<b>\$1,741</b>	<b>\$709</b>	<b>\$17,154</b>	<b>\$2,368</b>	<b>\$4,225</b>	<b>\$1,809</b>

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Department	682 Retirement Fund	683 Dental/Optical	684 Unemployment	711 Cementary Trust	716 Co-Op Ext Grant	792 Inmate Trust	801 Drain Fund	804 Drain Maint	841 FEMA House Elevation	843 Gun Lake Weed Assess
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-175 Administration	12,383	1,205	71	9	0	0	2,603	414	0	559
4 101-211 Legal Counsel	335	0	0	0	0	0	15,170	0	0	596
5 101-215 Clerk	46	265	11	1	0	0	749	54	0	38
6 101-243 Land Information Services	0	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	509	12	534	0	0	0	0	0	0	0
8 101-265/266 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-299 Miscellaneous	3,097	277	17	2	0	0	581	98	0	136
10 101-334 Court Security	0	0	0	0	0	0	0	0	0	0
11 101-865 Insurance	2,160	50	6	1	0	0	756	40	0	75
12 101-865-1 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 637 Data Processing	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	18,530	1,810	638	13	0	0	19,860	606	0	1,405
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
2016 and 2018 MERS Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$18,530</b>	<b>\$1,810</b>	<b>\$638</b>	<b>\$13</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,860</b>	<b>\$606</b>	<b>\$0</b>	<b>\$1,405</b>

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Department	851 Drain Debt	852 Algonquin Lake Maintenance	Mental Health	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$1,801	\$13,911	\$0	\$297,453
2 Equipment Depreciation	0	0	0	268	0	41,382
3 101-175 Administration	169	23	780	119	0	276,069
4 101-211 Legal Counsel	0	0	0	26,010	0	54,649
5 101-215 Clerk	5	7	0	34	0	106,863
6 101-243 Land Information Services	0	0	0	0	0	232,346
7 101-253 Treasurer	0	0	0	223	0	187,769
8 101-265/266 Buildings & Grounds	0	0	27,096	95,783	0	769,507
9 101-299 Miscellaneous	42	5	195	27	0	91,802
10 101-334 Court Security	0	0	0	7,714	0	111,103
11 101-865 Insurance	27	0	138	2,269	0	761,841
12 101-865-1 Property Insurance	0	0	999	1,519	0	109,867
13 637 Data Processing	0	0	0	0	0	189,788
<b>Total Current Allocations</b>	243	35	31,009	147,876	0	3,230,439
Less: Prior Year Allocations	0	0	0	0	0	683,659
Carry-Forward	0	0	0	0	0	(239,851)
2016 and 2018 MERS Adjustments	0	0	0	0	0	259,763
<b>Proposed Costs</b>	<b>\$243</b>	<b>\$35</b>	<b>\$31,009</b>	<b>\$147,876</b>	<b>\$0</b>	<b>\$3,250,351</b>



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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
14 101-101 Bd of Commissioners	39,531	0	0	0	39,531
15 101-140 Trial Court Criminal & Civil	419,841	0	0	0	419,841
16 101-147 Jury Board	824	0	0	0	824
17 101-148 Family Division	264,693	0	0	0	264,693
18 101-151 Adult Probation	72,597	0	0	0	72,597
19 101-191 Elections	2,153	0	0	0	2,153
20 101-225 Equalization	41,176	0	0	0	41,176
21 101-229/CRV Prosecutor/Crime Victim	109,420	235,212	(125,792)	107,629	91,258
22 101-229-1 Prosecutor DP	44,742	19,008	25,734	0	70,476
23 101-230 Extraditions	24	0	0	0	24
24 101-236 Register of Deeds	70,736	0	0	0	70,736
25 101-254 Tax Tribunal	260	0	0	0	260
26 101-257 Co-Op Extension	10,798	0	0	0	10,798
27 101-266 Health Dept Building	147,335	0	0	0	147,335
28 101-601 Health	44,171	0	0	0	44,171
29 101-275 Drain Commissioner	35,825	0	0	0	35,825
30 101-280 Soil Conservation	242	0	0	0	242
31 101-301 Sheriff's Dept	473,541	0	0	0	473,541
32 101-315 Seat Belt Enf	0	0	0	0	0
33 101-317 Snowmobile Enforcement	784	0	0	0	784
34 101-331 Marine Law	16,767	0	0	0	16,767
35 101-333 Road Patrol	11,192	0	0	0	11,192
36 101-351 Jail	190,086	0	0	0	190,086
37 101-355 Sheriff-Animal Control	12,134	0	0	0	12,134
38 101-400 Planning	49,026	0	0	0	49,026
39 101-426 Emergency Management	21,570	0	0	0	21,570
40 101-430 Animal Control	66,243	0	0	0	66,243
41 101-441 DPW	460	0	0	0	460
42 101-602 Health & Safety Fund	0	0	0	0	0
43 101-631 Substance Abuse	598	0	0	0	598
44 101-648 Medical Examiners	334	0	0	0	334
45 101-681 Veterans Burial	1,440	0	0	0	1,440
46 101-682 Veterans Counselor	2,182	0	0	0	2,182
47 101-689 Soldiers & Sailors	184	0	0	0	184
48 101-900 Capital Outlay	0	0	0	0	0
49 101-999 Appropriations	690	0	0	0	690
50 201 Road Commission	1,677	0	0	0	1,677
51 205 Central Dispatch	46,505	0	0	0	46,505
52 208 Charlton Park Fund	34,229	0	0	0	34,229
53 215 Friend of the Court	238,511	398,334	(159,823)	152,134	230,823

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
54 Friend of the Court - DP	51,134	31,105	20,029	0	71,163
55 226 Sheriff K9 Donation	19	0	0	0	19
56 227 Animal Shelter TNR Grant 2015	399	0	0	0	399
57 228 Solid Waste	1,533	0	0	0	1,533
58 229 Two Seven Oh Inc TNR	248	0	0	0	248
59 230 Animal Shelter TNR Grant	0	0	0	0	0
60 231 C Snip Donation	0	0	0	0	0
61 232 Animal Shelter Donations	1,182	0	0	0	1,182
62 233 Barry Comm Resource Net	403	0	0	0	403
63 234 Bldg Strong Families UW	0	0	0	0	0
64 235 Abstract Fund	0	0	0	0	0
65 236 Remonumentation Fund	2,229	0	0	0	2,229
66 238 Gypsy Moth	0	0	0	0	0
67 244 Comm on Aging Building	2,289	0	0	0	2,289
68 247 Thornapple Namor Depr Fund	44,177	0	0	0	44,177
69 248 Building Rehab Fund	680	0	0	0	680
70 250 Park & Rec Fund	1,938	0	0	0	1,938
71 252 Co Agriculture Preserve	32	0	0	0	32
72 253 Master Land Use Prog	12	0	0	0	12
73 255 EDC	872	0	0	0	872
74 256 ROD Automation	8,448	0	0	0	8,448
75 257 Budget Stabilization	0	0	0	0	0
76 259 Local Corr Officer	335	0	0	0	335
77 260 Victims Services	437	0	0	0	437
78 261 Public Defender	22,602	0	0	0	22,602
79 263 School Liason	0	0	0	0	0
80 264 Concealed Pistol Licensing	11,423	0	0	0	11,423
81 265 Drug Law Enforce	25	0	0	0	25
82 266 Special Investigation	161	0	0	0	161
83 267 Crime Victim Rights	6,414	0	0	0	6,414
84 269 Law Library	13,357	0	0	0	13,357
85 275 Comm on Aging	63,415	0	0	0	63,415
86 276 CDBG	251	0	0	0	251
87 277 Middleville Police Serv	17,865	0	0	0	17,865
88 279 MSHDA Home Program	0	0	0	0	0
89 281 Swift & Sure Sanctions	11,383	0	0	0	11,383
90 282 56B Sobriety Court	9,303	0	0	0	9,303
91 283 Comm Corrections	15,085	0	0	0	15,085
92 284 Rev Sharing	0	0	0	0	0
93 285 Adult Drug Court	39,997	0	0	0	39,997

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
94 286 Juvenile Drug Court	25	0	0	0	25
95 287 Mich Justice Training	112	0	0	0	112
96 290 Social Welfare	264	0	0	0	264
97 292 CC Probate	23,849	0	0	0	23,849
98 292 CC Wrap Around	11,453	0	0	0	11,453
99 292 CC Juv Justice	17,285	0	0	0	17,285
100 292 Child Care Fund	23,887	0	0	0	23,887
101 294 Vets Trust	0	0	0	0	0
102 295 Airport Fund	12,791	0	0	0	12,791
103 297 Diverted Felons	713	0	0	0	713
104 352 FOC Ren Debt Relocations	682	0	0	0	682
105 354 Yankee Springs Water	319	0	0	0	319
106 355 Middleville Water Debt	107	0	0	0	107
107 356 Middleville Water Debt 206	461	0	0	0	461
108 357 Fawn Lake Sewer	278	0	0	0	278
109 358 Yankee Spring	239	0	0	0	239
110 359 Finkbeiner/Crain Debt	772	0	0	0	772
111 365 Southwest Barry Fair Lake	0	0	0	0	0
112 367 1994 BPW Middleville	0	0	0	0	0
113 368 Thornapple Manor	10,774	0	0	0	10,774
114 371 KCC Debt Serv	0	0	0	0	0
115 372 Courts & Law Build Debt	0	0	0	0	0
116 374 1999 BPW Middleville	613	0	0	0	613
117 376 2003 Refunding Sewer	0	0	0	0	0
118 377 Leach & Middle Lake	1,270	0	0	0	1,270
119 454 Yankee Spring Water	0	0	0	0	0
120 466 Thornapple Bldg Auth	0	0	0	0	0
121 472 McKeown Bridge Park	0	0	0	0	0
122 477 Leach-Middle Lake	0	0	0	0	0
123 502 2012 Delinquent Tax	0	0	0	0	0
124 506 2016 Delinquent Taxes	69	0	0	0	69
125 507 2017 Delinquent Tax Payment	7	0	0	0	7
126 508 2018 Delinquent Tax Payment	0	0	0	0	0
127 510 2010 Delinquent Tax	0	0	0	0	0
128 511 2011 Delinquent Tax	0	0	0	0	0
129 512 Thornapple Manor Fund	642	0	0	0	642
130 513 2013 Delinquent Tax Payment	0	0	0	0	0
131 514 2014 Delinquent Tax Payment	0	0	0	0	0
132 515 2015 Delinquent Tax Payment	90	0	0	0	90
133 516 100% Tax Payment	28	0	0	0	28

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
134 517 Foreclosure Fund	7	0	0	0	7
135 588 Transit Fund	70,026	0	0	0	70,026
136 595 Commissary	2,799	0	0	0	2,799
137 660 Telephone	675	0	0	0	675
138 661 Vehicle Fund	1,741	0	0	0	1,741
139 676 Worker's Comp Fund	709	0	0	0	709
140 677 Health Ins. Fund	17,154	0	0	0	17,154
141 678 Disability Fund	2,368	0	0	0	2,368
142 680 Fringe Benefit Fund	4,225	0	0	0	4,225
143 681 Life Ins. Fund	1,809	0	0	0	1,809
144 682 Retirement Fund	18,530	0	0	0	18,530
145 683 Dental/Optical	1,810	0	0	0	1,810
146 684 Unemployment	638	0	0	0	638
147 711 Cementary Trust	13	0	0	0	13
148 716 Co-Op Ext Grant	0	0	0	0	0
149 792 Inmate Trust	0	0	0	0	0
150 801 Drain Fund	19,860	0	0	0	19,860
151 804 Drain Maint	606	0	0	0	606
152 841 FEMA House Elevation	0	0	0	0	0
153 843 Gun Lake Weed Assess	1,405	0	0	0	1,405
154 851 Drain Debt	243	0	0	0	243
155 852 Algonquin Lake Maintenance Func	35	0	0	0	35
156 Mental Health	31,009	0	0	0	31,009
157 Other	147,876	0	0	0	147,876
<b>Total</b>	<b>3,230,439</b>	<b>683,659</b>	<b>(239,851)</b>	<b>259,763</b>	<b>3,250,351</b>

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**Building Depreciation**  
**Nature and Extent of Service**

Federal guidelines allow local units to recover the capitalized cost of facilities through the identified depreciation. Barry County maintains a fixed asset inventory which includes the current year's depreciation expense. For plan purposes, the identified depreciation is computed for each facility. The computed depreciation is then allocated to each of the occupants of the facilities based on their assigned square footages or directly to single occupants. The following facilities are included in the depreciation schedule:

- **Courthouse**
- **Annex Building**
- **Courts and Law Building**
- **County Jail**
- **Friend of the Court (FOC) Building**
- **Health Building**
- **Old Library**

This schedule also identifies interest payment within Fund 352 for interest and administrative costs for the financing of renovations to the Friend of the Court building.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

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**A. Department Costs**

**Dept:1 Building Depreciation**

Description		Amount	General Admin	Courthouse	Annex	Courts & Law	County Jail	FOC Building	Health Building	Old Library
<b>Personnel Costs</b>										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
<b>Services &amp; Supplies Cost</b>										
Building Depreciation	P	315,335	0	25,895	2,429	118,918	47,326	62,863	32,340	25,563
352-995-000 FOC Renovation Interest	P	15,188	0	0	0	0	0	15,188	0	0
352-997-000 Administrative Expense	P	750	0	0	0	0	0	750	0	0
Subtotal - Services & Supplies		331,273	0	25,895	2,429	118,918	47,326	78,801	32,340	25,563
<b>Department Cost Total</b>		331,273	0	25,895	2,429	118,918	47,326	78,801	32,340	25,563
<b>Adjustments to Cost</b>										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		331,273	0	25,895	2,429	118,918	47,326	78,801	32,340	25,563
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$331,273</b>		<b>\$25,895</b>	<b>\$2,429</b>	<b>\$118,918</b>	<b>\$47,326</b>	<b>\$78,801</b>	<b>\$32,340</b>	<b>\$25,563</b>

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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:1 Building Depreciation**

Department	First Incoming	Second Incoming	Courthouse	Annex	Courts & Law	County Jail	FOC Building	Health Building	Old Library
9 Cost Plan	\$0	\$757	\$59	\$6	\$272	\$108	\$180	\$74	\$58
Subtotal - 101-299 Miscellaneous	0	757	59	6	272	108	180	74	58
<b>Total Incoming</b>	0	757	59	6	272	108	180	74	58
<b>C. Total Allocated</b>		\$332,030	\$25,954	\$2,435	\$119,190	\$47,434	\$78,981	\$32,414	\$25,621
			7.82%	0.73%	35.90%	14.29%	23.79%	9.76%	7.72%

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**Courthouse Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	704	6.25%	\$1,619	\$0	\$1,619	\$4	\$1,623
5 101-215 Clerk	1,471	13.07%	3,384	0	3,384	8	3,392
7 101-253 Treasurer	744	6.61%	1,711	0	1,711	4	1,715
8 101-265/266 Buildings & Grounds	200	1.78%	460	0	460	1	461
10 101-334 Court Security	240	2.13%	552	0	552	1	553
14 101-101 Bd of Commissioners	810	7.20%	1,863	0	1,863	4	1,868
15 101-140 Trial Court Criminal & Civil	4,115	36.56%	9,466	0	9,466	22	9,488
20 101-225 Equalization	570	5.06%	1,311	0	1,311	3	1,314
24 101-236 Register of Deeds	760	6.75%	1,748	0	1,748	4	1,752
29 101-275 Drain Commissioner	546	4.85%	1,256	0	1,256	3	1,259
38 101-400 Planning	596	5.29%	1,371	0	1,371	3	1,374
39 101-426 Emergency Management	144	1.28%	331	0	331	1	332
84 269 Law Library	357	3.17%	821	0	821	2	823
<b>Subtotal</b>	11,257	100.00%	25,895	0	25,895	59	25,954
Direct Bills					0		0
<b>Total</b>					<b>\$25,895</b>		<b>\$25,954</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans



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**Annex Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-253 Treasurer	105	3.69%	\$90	\$0	\$90	\$0	\$90
8 101-265/266 Buildings & Grounds	133	4.67%	113	0	113	0	114
91 283 Comm Corrections	219	7.69%	187	0	187	0	187
93 285 Adult Drug Court	284	9.97%	242	0	242	1	243
156 Mental Health	2,107	73.98%	1,797	0	1,797	4	1,801
<b>Subtotal</b>	2,848	100.00%	2,429	0	2,429	6	2,435
Direct Bills					0		0
<b>Total</b>					<b>\$2,429</b>		<b>\$2,435</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans

**Barry County, Michigan**  
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**Courts & Law Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265/266 Buildings & Grounds	864	3.83%	\$4,555	\$0	\$4,555	\$10	\$4,565
10 101-334 Court Security	375	1.66%	1,977	0	1,977	5	1,981
15 101-140 Trial Court Criminal & Civil	5,388	23.88%	28,403	0	28,403	65	28,467
17 101-148 Family Division	5,698	25.26%	30,037	0	30,037	69	30,105
18 101-151 Adult Probation	2,848	12.62%	15,013	0	15,013	34	15,047
21 101-229/CRV Prosecutor/Crime Victim	2,220	9.84%	11,703	0	11,703	27	11,729
78 261 Public Defender	639	2.83%	3,368	0	3,368	8	3,376
84 269 Law Library	240	1.06%	1,265	0	1,265	3	1,268
91 283 Comm Corrections	230	1.02%	1,212	0	1,212	3	1,215
93 285 Adult Drug Court	298	1.32%	1,571	0	1,571	4	1,574
98 292 CC Wrap Around	120	0.53%	633	0	633	1	634
99 292 CC Juv Justice	336	1.49%	1,771	0	1,771	4	1,775
100 292 Child Care Fund	670	2.97%	3,532	0	3,532	8	3,540
157 Other	2,633	11.67%	13,880	0	13,880	32	13,911
<b>Subtotal</b>	<b>22,559</b>	<b>100.00%</b>	<b>118,918</b>	<b>0</b>	<b>118,918</b>	<b>272</b>	<b>119,190</b>
Direct Bills					0		0
<b>Total</b>					<b>\$118,918</b>		<b>\$119,190</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans

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**County Jail Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
31 101-301 Sheriff's Dept	10,261	82.57%	\$39,077	\$0	\$39,077	\$89	\$39,167
36 101-351 Jail	2,166	17.43%	8,249	0	8,249	19	8,268
<b>Subtotal</b>	12,427	100.00%	47,326	0	47,326	108	47,434
Direct Bills					0		0
<b>Total</b>					<b>\$47,326</b>		<b>\$47,434</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans

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**FOC Building Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 215 Friend of the Court	1	100.00%	\$78,801	\$0	\$78,801	\$180	\$78,981
<b>Subtotal</b>	1	100.00%	78,801	0	78,801	180	78,981
Direct Bills					0		0
<b>Total</b>					<b>\$78,801</b>		<b>\$78,981</b>
Basis Units: Direct to FOC							
Source:							

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**Health Building Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28 101-601 Health	1	100.00%	\$32,340	\$0	\$32,340	\$74	\$32,414
<b>Subtotal</b>	1	100.00%	32,340	0	32,340	74	32,414
Direct Bills					0		0
<b>Total</b>					<b>\$32,340</b>		<b>\$32,414</b>
Basis Units: Direct to Health Source:							

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**Old Library Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-243 Land Information Services	1,125.00	9.02%	\$2,306	\$0	\$2,306	\$5	\$2,312
8 101-265/266 Buildings & Grounds	4,408.40	35.35%	9,037	0	9,037	21	9,058
13 637 Data Processing	4,240.20	34.00%	8,693	0	8,693	20	8,712
24 101-236 Register of Deeds	256.00	2.05%	525	0	525	1	526
26 101-257 Co-Op Extension	2,035.00	16.32%	4,172	0	4,172	10	4,181
38 101-400 Planning	405.00	3.25%	830	0	830	2	832
<b>Subtotal</b>	12,469.60	100.00%	25,563	0	25,563	58	25,621
Direct Bills					0		0
<b>Total</b>					<b>\$25,563</b>		<b>\$25,621</b>
Basis Units: Assigned Square Footage							
Source: Floor Plans							

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**Allocation Summary**

**Dept:1 Building Depreciation**

Department	Courthouse	Annex	Courts & Law	County Jail	FOC Building	Health Building	Old Library	Total
3 101-175 Administration	\$1,623	\$0	\$0	\$0	\$0	\$0	\$0	\$1,623
5 101-215 Clerk	3,392	0	0	0	0	0	0	3,392
6 101-243 Land Information Services	0	0	0	0	0	0	2,312	2,312
7 101-253 Treasurer	1,715	90	0	0	0	0	0	1,805
8 101-265/266 Buildings & Grounds	461	114	4,565	0	0	0	9,058	14,198
10 101-334 Court Security	553	0	1,981	0	0	0	0	2,535
13 637 Data Processing	0	0	0	0	0	0	8,712	8,712
14 101-101 Bd of Commissioners	1,868	0	0	0	0	0	0	1,868
15 101-140 Trial Court Criminal & Civil	9,488	0	28,467	0	0	0	0	37,955
17 101-148 Family Division	0	0	30,105	0	0	0	0	30,105
18 101-151 Adult Probation	0	0	15,047	0	0	0	0	15,047
20 101-225 Equalization	1,314	0	0	0	0	0	0	1,314
21 101-229/CRV Prosecutor/Crime Victim	0	0	11,729	0	0	0	0	11,729
24 101-236 Register of Deeds	1,752	0	0	0	0	0	526	2,278
26 101-257 Co-Op Extension	0	0	0	0	0	0	4,181	4,181
28 101-601 Health	0	0	0	0	0	32,414	0	32,414
29 101-275 Drain Commissioner	1,259	0	0	0	0	0	0	1,259
31 101-301 Sheriff's Dept	0	0	0	39,167	0	0	0	39,167
36 101-351 Jail	0	0	0	8,268	0	0	0	8,268
38 101-400 Planning	1,374	0	0	0	0	0	832	2,206
39 101-426 Emergency Management	332	0	0	0	0	0	0	332
53 215 Friend of the Court	0	0	0	0	78,981	0	0	78,981
78 261 Public Defender	0	0	3,376	0	0	0	0	3,376
84 269 Law Library	823	0	1,268	0	0	0	0	2,091
91 283 Comm Corrections	0	187	1,215	0	0	0	0	1,402
93 285 Adult Drug Court	0	243	1,574	0	0	0	0	1,817
98 292 CC Wrap Around	0	0	634	0	0	0	0	634
99 292 CC Juv Justice	0	0	1,775	0	0	0	0	1,775
100 292 Child Care Fund	0	0	3,540	0	0	0	0	3,540
156 Mental Health	0	1,801	0	0	0	0	0	1,801
157 Other	0	0	13,911	0	0	0	0	13,911
<b>Total</b>	<b>\$25,954</b>	<b>\$2,435</b>	<b>\$119,190</b>	<b>\$47,434</b>	<b>\$78,981</b>	<b>\$32,414</b>	<b>\$25,621</b>	<b>\$332,030</b>

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**Equipment Depreciation**  
**Nature and Extent of Service**

The Federal Cost Principles (2 CFR, Part 200) allows local units of government to recover the cost of equipment, furniture, fixtures and other capital assets through depreciation. Barry County maintains a fixed asset inventory which identifies various fixed assets and depreciation expense. For plan purposes, the depreciation expense for certain fixed assets has been identified. The costs have been pooled into the following categories:

- **Courts and Law Building Furniture and Fixtures** – The depreciation cost for common equipment, furniture and fixtures located in the Courts and Law building has been allocated to departments based on their assigned square footage.
- **Courthouse** - The depreciation cost for certain equipment, furniture and fixtures located in Courthouse building has been allocated to occupant departments based on their assigned square footage.
- **Former Library** - The depreciation cost for common equipment, furniture and fixtures located in Former Library has been allocated to departments based on their assigned square footage.
- **Jail Equipment Furniture and Fixtures** – The depreciation cost for common equipment, furniture and fixtures located in the Jail has been allocated directly to the Jail.
- **Department Specific Equipment** - Depreciation costs of certain equipment specific to central service departments have been identified and allocated to the benefitting departments based on actual costs identified.
- **Vehicle Depreciation** - The County purchased a vehicle for use by the Friend of the Court staff, and vehicles for the Building & Grounds staff. The identified depreciation has been allocated directly to the user departments.



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**Equipment Depreciation**  
**Nature and Extent of Service**

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments. Any direct charges made within the County's accounting system are adjusted through direct billing credits.

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**A. Department Costs**

**Dept:2 Equipment Depreciation**

Description		Amount	General Admin	C & L Building Equipment	Courthouse	Former Library	Jail Equipment	Dept. Specific Equip.	Vehicles
Personnel Costs									
Salaries	S	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0
Services & Supplies Cost									
Depreciation	P	70,309	0	2,270	1,247	938	2,853	51,185	11,816
Subtotal - Services & Supplies		70,309	0	2,270	1,247	938	2,853	51,185	11,816
<b>Department Cost Total</b>		70,309	0	2,270	1,247	938	2,853	51,185	11,816
Adjustments to Cost									
Subtotal - Adjustments		0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		70,309	0	2,270	1,247	938	2,853	51,185	11,816
General Admin Distribution			0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$70,309</b>		<b>\$2,270</b>	<b>\$1,247</b>	<b>\$938</b>	<b>\$2,853</b>	<b>\$51,185</b>	<b>\$11,816</b>

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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:2 Equipment Depreciation**

Department	First Incoming	Second Incoming	C & L Building Equipment	Courthouse	Former Library	Jail Equipment	Dept. Specific Equip.	Vehicles
9 Cost Plan	\$0	\$757	\$24	\$13	\$10	\$31	\$551	\$127
Subtotal - 101-299 Miscellaneous	0	757	24	13	10	31	551	127
<b>Total Incoming</b>	0	757	24	13	10	31	551	127
<b>C. Total Allocated</b>		\$71,066	\$2,294	\$1,260	\$948	\$2,884	\$51,736	\$11,943
			3.23%	1.77%	1.33%	4.06%	72.80%	16.81%

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**C & L Building Equipment Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265/266 Buildings & Grounds	864	3.83%	\$87	\$0	\$87	\$1	\$88
10 101-334 Court Security	375	1.66%	38	0	38	0	38
15 101-140 Trial Court Criminal & Civil	5,388	23.88%	542	0	542	6	548
17 101-148 Family Division	5,698	25.26%	573	0	573	6	580
18 101-151 Adult Probation	2,848	12.62%	287	0	287	3	290
21 101-229/CRV Prosecutor/Crime Victim	2,220	9.84%	223	0	223	2	226
78 261 Public Defender	639	2.83%	64	0	64	1	65
84 269 Law Library	240	1.06%	24	0	24	0	24
91 283 Comm Corrections	230	1.02%	23	0	23	0	23
93 285 Adult Drug Court	298	1.32%	30	0	30	0	30
98 292 CC Wrap Around	120	0.53%	12	0	12	0	12
99 292 CC Juv Justice	336	1.49%	34	0	34	0	34
100 292 Child Care Fund	670	2.97%	67	0	67	1	68
157 Other	2,633	11.67%	265	0	265	3	268
<b>Subtotal</b>	22,559	100.00%	2,270	0	2,270	24	2,294
Direct Bills					0		0
<b>Total</b>					<b>\$2,270</b>		<b>\$2,294</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans

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**Courthouse Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	704	6.25%	\$78	\$0	\$78	\$1	\$79
5 101-215 Clerk	1,471	13.07%	163	0	163	2	165
7 101-253 Treasurer	744	6.61%	82	0	82	1	83
8 101-265/266 Buildings & Grounds	200	1.78%	22	0	22	0	22
10 101-334 Court Security	240	2.13%	27	0	27	0	27
14 101-101 Bd of Commissioners	810	7.20%	90	0	90	1	91
15 101-140 Trial Court Criminal & Civil	4,115	36.56%	456	0	456	5	461
20 101-225 Equalization	570	5.06%	63	0	63	1	64
24 101-236 Register of Deeds	760	6.75%	84	0	84	1	85
29 101-275 Drain Commissioner	546	4.85%	60	0	60	1	61
38 101-400 Planning	596	5.29%	66	0	66	1	67
39 101-426 Emergency Management	144	1.28%	16	0	16	0	16
84 269 Law Library	357	3.17%	40	0	40	0	40
<b>Subtotal</b>	11,257	100.00%	1,247	0	1,247	13	1,260
Direct Bills					0		0
<b>Total</b>					<b>\$1,247</b>		<b>\$1,260</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans

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**Former Library Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
31 101-301 Sheriff's Dept	10,261	82.57%	\$775	\$0	\$775	\$8	\$783
36 101-351 Jail	2,166	17.43%	163	0	163	2	165
<b>Subtotal</b>	12,427	100.00%	938	0	938	10	948
Direct Bills					0		0
<b>Total</b>					<b>\$938</b>		<b>\$948</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans

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**Jail Equipment Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
31 101-301 Sheriff's Dept	10,261	82.57%	\$2,356	\$0	\$2,356	\$25	\$2,381
36 101-351 Jail	2,166	17.43%	497	0	497	5	503
<b>Subtotal</b>	12,427	100.00%	2,853	0	2,853	31	2,884
Direct Bills					0		0
<b>Total</b>					<b>\$2,853</b>		<b>\$2,884</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans

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Dept. Specific Equip. Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-215 Clerk	3,017	5.82%	\$2,979	\$0	\$2,979	\$32	\$3,011
6 101-243 Land Information Services	21,181	40.86%	20,912	0	20,912	225	21,137
8 101-265/266 Buildings & Grounds	852	1.64%	841	0	841	9	850
15 101-140 Trial Court Criminal & Civil	17,930	34.59%	17,702	0	17,702	190	17,893
17 101-148 Family Division	2,193	4.23%	2,165	0	2,165	23	2,188
21 101-229/CRV Prosecutor/Crime Victim	1,649	3.18%	1,628	0	1,628	18	1,646
31 101-301 Sheriff's Dept	5,021	9.69%	4,957	0	4,957	53	5,011
<b>Subtotal</b>	51,843	100.00%	51,185	0	51,185	551	51,736
Direct Bills					0		0
<b>Total</b>					<b>\$51,185</b>		<b>\$51,736</b>

Basis Units: Current Depreciation Amount  
Source: Fixed Assets Schedule



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**Vehicles Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265/266 Buildings & Grounds	4,139	35.03%	\$4,139	\$0	\$4,139	\$45	\$4,184
17 101-148 Family Division	3,298	27.91%	3,298	0	3,298	35	3,333
53 215 Friend of the Court	4,379	37.06%	4,379	0	4,379	47	4,426
<b>Subtotal</b>	<b>11,816</b>	<b>100.00%</b>	<b>11,816</b>	<b>0</b>	<b>11,816</b>	<b>127</b>	<b>11,943</b>
Direct Bills					0		0
<b>Total</b>					<b>\$11,816</b>		<b>\$11,943</b>

Basis Units: Current Depreciation Amount  
Source: Fixed Assets Schedule

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**Allocation Summary**

**Dept:2 Equipment Depreciation**

Department	C & L Building Equipment	Courthouse	Former Library	Jail Equipment	Dept. Specific Equip.	Vehicles	Total
3 101-175 Administration	\$0	\$79	\$0	\$0	\$0	\$0	\$79
5 101-215 Clerk	0	165	0	0	3,011	0	3,175
6 101-243 Land Information Services	0	0	0	0	21,137	0	21,137
7 101-253 Treasurer	0	83	0	0	0	0	83
8 101-265/266 Buildings & Grounds	88	22	0	0	850	4,184	5,144
10 101-334 Court Security	38	27	0	0	0	0	65
14 101-101 Bd of Commissioners	0	91	0	0	0	0	91
15 101-140 Trial Court Criminal & Civil	548	461	0	0	17,893	0	18,902
17 101-148 Family Division	580	0	0	0	2,188	3,333	6,101
18 101-151 Adult Probation	290	0	0	0	0	0	290
20 101-225 Equalization	0	64	0	0	0	0	64
21 101-229/CRV Prosecutor/Crime Victim	226	0	0	0	1,646	0	1,871
24 101-236 Register of Deeds	0	85	0	0	0	0	85
29 101-275 Drain Commissioner	0	61	0	0	0	0	61
31 101-301 Sheriff's Dept	0	0	783	2,381	5,011	0	8,175
36 101-351 Jail	0	0	165	503	0	0	668
38 101-400 Planning	0	67	0	0	0	0	67
39 101-426 Emergency Management	0	16	0	0	0	0	16
53 215 Friend of the Court	0	0	0	0	0	4,426	4,426
78 261 Public Defender	65	0	0	0	0	0	65
84 269 Law Library	24	40	0	0	0	0	64
91 283 Comm Corrections	23	0	0	0	0	0	23
93 285 Adult Drug Court	30	0	0	0	0	0	30
98 292 CC Wrap Around	12	0	0	0	0	0	12
99 292 CC Juv Justice	34	0	0	0	0	0	34
100 292 Child Care Fund	68	0	0	0	0	0	68
157 Other	268	0	0	0	0	0	268
<b>Total</b>	<b>\$2,294</b>	<b>\$1,260</b>	<b>\$948</b>	<b>\$2,884</b>	<b>\$51,736</b>	<b>\$11,943</b>	<b>\$71,066</b>

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**101-175 ADMINISTRATION**  
**Nature and Extent of Service**

The Barry County Administrator's office is responsible for a broad range of management and coordination functions for the County. The Administrator works at the pleasure of the Board of County Commissioners and carries out their directions. The services of the Administrator include: acting as the County's fiscal agent, preparing and monitoring the annual budget, coordinating the purchasing function, coordinating the issuance of financial reports, and providing labor agreement interpretations.

For plan purposes, the cost of the Administrator's office is separated into the following functions and the costs are allocated to the benefitting departments as described.

- **County Coordinator** - The Administrator provides coordination for various central services of the County, including: maintenance, phone services, copiers, and purchasing. The costs for these services are allocated to all departments based on the audited expenditures, excluding component units and non-managed activities.
- **Financial Reporting/Accounting** - The Administrator coordinates the preparation of the County's annual budget, modifies budgets, reports on financial performance, and provides for the sound financial practices of the County. The costs for these services are allocated to all departments based on the number of expenditure transactions posted to the general ledger during the year.
- **Risk Management** - The Administrator is responsible for the coordination of the management of the County's risk as it relates to liability and property coverage. The cost for this service has been allocated to the Insurance schedule (Dept. 11) within this plan.
- **Computer Operations** - Data processing services for the County are an important and complex service consuming a large portion of the County's resources and time. The Administrator coordinates the County's IT services to assure the most efficient and appropriate applications are in use. The cost for this service is allocated to benefitting departments based on the number of PCs on the Network.

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**101-175 ADMINISTRATOR**  
**Nature and Extent of Service**  
**(Continued)**

- **Personnel Management** - The Administrator coordinates the County's various fringe benefit programs, labor agreements, and employee relations services. The costs of these services are allocated to all departments based on the number of full time equivalent employees in the payroll system.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

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**A. Department Costs**

**Dept:3 101-175 Administration**

Description		Amount	General Admin	County Coordination	Financial Reporting/Ac counting	Risk Management	Computer Operations	Personnel Management
Personnel Costs								
Salaries	S1	195,072	7,413	92,464	59,887	9,754	6,047	19,507
Salary % Split			3.80%	47.40%	30.70%	5.00%	3.10%	10.00%
Benefits	S	81,706	3,105	38,729	25,084	4,085	2,533	8,171
Subtotal - Personnel Costs		276,778	10,518	131,193	84,971	13,839	8,580	27,678
Services & Supplies Cost								
727-000 Office Supplies	S	359	14	170	110	18	11	36
729-000 Postage	S	100	4	47	31	5	3	10
807-000 Dues-Subscriptions	S	380	14	180	117	19	12	38
851-000 Telephone & Fax	S	1,223	46	580	375	61	38	122
861-000 Travel	S	811	31	384	249	41	25	81
957-000 Employee Training	S	895	34	424	275	45	28	89
Subtotal - Services & Supplies		3,768	143	1,786	1,157	188	117	377
<b>Department Cost Total</b>		280,546	10,661	132,979	86,127	14,028	8,697	28,054
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		280,546	10,661	132,979	86,127	14,028	8,697	28,054
General Admin Distribution			(10,661)	5,253	3,402	554	344	1,108
<b>Grand Total</b>		<b>\$280,546</b>		<b>\$138,232</b>	<b>\$89,530</b>	<b>\$14,582</b>	<b>\$9,040</b>	<b>\$29,163</b>

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:3 101-175 Administration**

Department	First Incoming	Second Incoming	County Coordination	Financial Reporting/Ac counting	Risk Management	Computer Operations	Personnel Management
1 Courthouse	\$1,619	\$4	\$800	\$518	\$84	\$52	\$169
Subtotal - Building Depreciation	1,619	4	800	518	84	52	169
2 Courthouse	78	1	39	25	4	3	8
Subtotal - Equipment Depreciation	78	1	39	25	4	3	8
3 County Coordination	0	1,222	602	390	64	39	127
3 Financial Reporting/Accounting	0	1,277	629	407	66	41	133
3 Computer Operations	0	178	88	57	9	6	19
3 Personnel Management	0	263	130	84	14	8	27
Subtotal - 101-175 Administration	0	2,941	1,449	938	153	95	306
4 Specific Service	0	6,098	3,005	1,946	317	196	634
Subtotal - 101-211 Legal Counsel	0	6,098	3,005	1,946	317	196	634
5 Payroll / Fringe	0	695	342	222	36	22	72
5 Accounting	0	366	180	117	19	12	38
Subtotal - 101-215 Clerk	0	1,061	523	339	55	34	110
6 Data Processing Support	0	4,567	2,250	1,457	237	147	475
Subtotal - 101-243 Land Information S	0	4,567	2,250	1,457	237	147	475
7 General Fund Revenues	0	4,339	2,138	1,385	226	140	451
Subtotal - 101-253 Treasurer	0	4,339	2,138	1,385	226	140	451
8 Courthouse	0	5,757	2,837	1,837	299	186	598
Subtotal - 101-265/266 Buildings & Grc	0	5,757	2,837	1,837	299	186	598
9 Copier Service Leases & Maint	0	375	185	120	20	12	39
9 Audit	0	348	171	111	18	11	36
9 Cost Plan	0	757	373	241	39	24	79
9 Accounting	0	323	159	103	17	10	34
9 Human Resource Admin	0	117	58	37	6	4	12
9 OPEB Valuation	0	131	65	42	7	4	14
Subtotal - 101-299 Miscellaneous	0	2,052	1,011	655	107	66	213
10 Courthouse Security	0	3,548	1,748	1,132	184	114	369

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:3 101-175 Administration**

Department	First Incoming	Second Incoming	County Coordination	Financial Reporting/Ac counting	Risk Management	Computer Operations	Personnel Management
Subtotal - 101-334 Court Security	\$0	\$3,548	\$1,748	\$1,132	\$184	\$114	\$369
11 General Liability	0	249	123	80	13	8	26
11 Public Officials	0	419	206	134	22	14	44
11 Employee Benefits	0	729	359	233	38	23	76
11 Retirement Fund	0	7,058	3,477	2,252	367	227	734
Subtotal - 101-865 Insurance	0	8,455	4,166	2,698	439	272	879
12 Courthouse	0	1,237	609	395	64	40	129
Subtotal - 101-865-1 Property Insuranc	0	1,237	609	395	64	40	129
13 Computer Services	0	4,182	2,061	1,335	217	135	435
Subtotal - 637 Data Processing	0	4,182	2,061	1,335	217	135	435
<b>Total Incoming</b>	1,697	44,242	22,635	14,660	2,388	1,480	4,775
<b>C. Total Allocated</b>		<b>\$326,485</b>	<b>\$160,867</b>	<b>\$104,190</b>	<b>\$16,970</b>	<b>\$10,520</b>	<b>\$33,938</b>
			49.27%	31.91%	5.20%	3.22%	10.39%

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**County Coordination Allocations**

**Dept:3 101-175 Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	280,546	0.88%	\$1,222	\$0	\$1,222	\$0	\$1,222
4 101-211 Legal Counsel	60,002	0.19%	261	0	261	41	303
5 101-215 Clerk	546,786	1.71%	2,382	0	2,382	377	2,759
6 101-243 Land Information Services	344,642	1.08%	1,502	0	1,502	237	1,739
7 101-253 Treasurer	235,166	0.74%	1,025	0	1,025	162	1,187
8 101-265/266 Buildings & Grounds	681,459	2.13%	2,969	0	2,969	470	3,439
9 101-299 Miscellaneous	246,443	0.77%	1,074	0	1,074	170	1,244
10 101-334 Court Security	96,648	0.30%	421	0	421	67	488
11 101-865 Insurance	381,067	1.19%	1,660	0	1,660	263	1,923
13 637 Data Processing	191,454	0.60%	834	0	834	132	966
14 101-101 Bd of Commissioners	172,822	0.54%	753	0	753	119	872
15 101-140 Trial Court Criminal & Civil	1,551,613	4.86%	6,760	0	6,760	1,069	7,829
16 101-147 Jury Board	3,367	0.01%	15	0	15	2	17
17 101-148 Family Division	822,452	2.58%	3,583	0	3,583	567	4,150
18 101-151 Adult Probation	7,809	0.02%	34	0	34	5	39
19 101-191 Elections	49,317	0.15%	215	0	215	34	249
20 101-225 Equalization	180,591	0.57%	787	0	787	124	911
21 101-229/CRV Prosecutor/Crime Victim	746,836	2.34%	3,254	0	3,254	515	3,768
23 101-230 Extraditions	212	0.00%	1	0	1	0	1
24 101-236 Register of Deeds	266,480	0.83%	1,161	0	1,161	184	1,345
25 101-254 Tax Tribunal	8,314	0.03%	36	0	36	6	42
26 101-257 Co-Op Extension	117,099	0.37%	510	0	510	81	591
28 101-601 Health	449,580	1.41%	1,959	0	1,959	310	2,269
29 101-275 Drain Commissioner	174,665	0.55%	761	0	761	120	881
30 101-280 Soil Conservation	30,500	0.10%	133	0	133	21	154
31 101-301 Sheriff's Dept	3,008,667	9.43%	13,109	0	13,109	2,073	15,182
33 101-317 Snowmobile Enforcement	898	0.00%	4	0	4	1	5
34 101-331 Marine Law	122,068	0.38%	532	0	532	84	616
36 101-351 Jail	2,202,090	6.90%	9,594	0	9,594	1,517	11,112
37 101-355 Sheriff-Animal Control	72,169	0.23%	314	0	314	50	364
38 101-400 Planning	245,215	0.77%	1,068	0	1,068	169	1,237
39 101-426 Emergency Management	159,197	0.50%	694	0	694	110	803
40 101-430 Animal Control	366,154	1.15%	1,595	0	1,595	252	1,848
41 101-441 DPW	39,180	0.12%	171	0	171	27	198
43 101-631 Substance Abuse	73,704	0.23%	321	0	321	51	372
45 101-681 Veterans Burial	30,000	0.09%	131	0	131	21	151
46 101-682 Veterans Counselor	34,549	0.11%	151	0	151	24	174
47 101-689 Soldiers & Sailors	3,950	0.01%	17	0	17	3	20
51 205 Central Dispatch	1,657,039	5.19%	7,220	0	7,220	1,142	8,361
52 208 Charlton Park Fund	623,499	1.95%	2,717	0	2,717	430	3,146
53 215 Friend of the Court	1,095,924	3.43%	4,775	0	4,775	755	5,530
56 227 Animal Shelter TNR Grant 2015	19,514	0.06%	85	0	85	13	98



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**County Coordination Allocations**

**Dept:3 101-175 Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 228 Solid Waste	94,825	0.30%	\$413	\$0	\$413	\$65	\$478
61 232 Animal Shelter Donations	22,824	0.07%	99	0	99	16	115
62 233 Barry Comm Resource Net	2,537	0.01%	11	0	11	2	13
65 236 Remonumentation Fund	76,487	0.24%	333	0	333	53	386
68 247 Thornapple Namor Depr Fund	249	0.00%	1	0	1	0	1
70 250 Park & Rec Fund	46,321	0.15%	202	0	202	32	234
71 252 Co Agriculture Preserve	1,798	0.01%	8	0	8	1	9
73 255 EDC	116,560	0.37%	508	0	508	80	588
74 256 ROD Automation	53,201	0.17%	232	0	232	37	268
76 259 Local Corr Officer	12,371	0.04%	54	0	54	9	62
77 260 Victims Services	3,087	0.01%	13	0	13	2	16
78 261 Public Defender	3,618	0.01%	16	0	16	2	18
80 264 Concealed Pistol Licensing	692	0.00%	3	0	3	0	3
83 267 Crime Victim Rights	62,213	0.19%	271	0	271	43	314
84 269 Law Library	22,739	0.07%	99	0	99	16	115
85 275 Comm on Aging	1,762,067	5.52%	7,677	0	7,677	1,214	8,891
86 276 CDBG	5,022	0.02%	22	0	22	3	25
87 277 Middleville Police Serv	277,435	0.87%	1,209	0	1,209	191	1,400
89 281 Swift & Sure Sanctions	143,882	0.45%	627	0	627	99	726
90 282 56B Sobriety Court	127,855	0.40%	557	0	557	88	645
91 283 Comm Corrections	98,473	0.31%	429	0	429	68	497
93 285 Adult Drug Court	167,276	0.52%	729	0	729	115	844
95 287 Mich Justice Training	4,440	0.01%	19	0	19	3	22
96 290 Social Welfare	5,483	0.02%	24	0	24	4	28
97 292 CC Probate	768,643	2.41%	3,349	0	3,349	530	3,879
98 292 CC Wrap Around	98,186	0.31%	428	0	428	68	495
99 292 CC Juv Justice	94,886	0.30%	413	0	413	65	479
100 292 Child Care Fund	86,558	0.27%	377	0	377	60	437
102 295 Airport Fund	683,060	2.14%	2,976	0	2,976	471	3,447
103 297 Diverted Felons	41,340	0.13%	180	0	180	28	209
104 352 FOC Ren Debt Relocations	90,938	0.28%	396	0	396	63	459
105 354 Yankee Springs Water	41,457	0.13%	181	0	181	29	209
106 355 Middleville Water Debt	12,019	0.04%	52	0	52	8	61
107 356 Middleville Water Debt 206	61,081	0.19%	266	0	266	42	308
108 357 Fawn Lake Sewer	34,831	0.11%	152	0	152	24	176
109 358 Yankee Spring	30,314	0.09%	132	0	132	21	153
110 359 Finkbeiner/Crain Debt	103,389	0.32%	450	0	450	71	522
113 368 Thornapple Manor	1,471,440	4.61%	6,411	0	6,411	1,014	7,425
116 374 1999 BPW Middleville	79,350	0.25%	346	0	346	55	400
118 377 Leach & Middle Lake	173,552	0.54%	756	0	756	120	876
135 588 Transit Fund	2,051,686	6.43%	8,939	0	8,939	1,414	10,353
136 595 Commissary	108,553	0.34%	473	0	473	75	548

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**County Coordination Allocations**

**Dept:3 101-175 Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
137 660 Telephone	38,545	0.12%	\$168	\$0	\$168	\$27	\$194
138 661 Vehicle Fund	214,117	0.67%	933	0	933	148	1,080
139 676 Worker's Comp Fund	27,997	0.09%	122	0	122	19	141
140 677 Health Ins. Fund	2,112,967	6.62%	9,206	0	9,206	1,456	10,662
141 678 Disability Fund	72,051	0.23%	314	0	314	50	364
142 680 Fringe Benefit Fund	43,627	0.14%	190	0	190	30	220
143 681 Life Ins. Fund	67,110	0.21%	292	0	292	46	339
144 682 Retirement Fund	2,422,434	7.59%	10,554	0	10,554	1,669	12,223
145 683 Dental/Optical	56,049	0.18%	244	0	244	39	283
146 684 Unemployment	6,865	0.02%	30	0	30	5	35
147 711 Cementary Trust	806	0.00%	4	0	4	1	4
151 804 Drain Maint	44,872	0.14%	196	0	196	31	226
153 843 Gun Lake Weed Assess	84,561	0.26%	368	0	368	58	427
154 851 Drain Debt	29,844	0.09%	130	0	130	21	151
156 Mental Health	154,500	0.48%	673	0	673	106	780
<b>Subtotal</b>	<b>31,918,770</b>	<b>100.00%</b>	<b>139,068</b>	<b>0</b>	<b>139,068</b>	<b>21,799</b>	<b>160,867</b>
Direct Bills					0		0
<b>Total</b>					<b>\$139,068</b>		<b>\$160,867</b>

Basis Units: Dollar Value of Expenditures  
Source: Annual Audit

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Financial Reporting/Accounting Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	324	1.42%	\$1,277	\$0	\$1,277	\$0	\$1,277
4 101-211 Legal Counsel	54	0.24%	213	0	213	34	247
5 101-215 Clerk	400	1.75%	1,576	0	1,576	251	1,827
6 101-243 Land Information Services	289	1.26%	1,139	0	1,139	181	1,320
7 101-253 Treasurer	294	1.29%	1,158	0	1,158	184	1,343
8 101-265/266 Buildings & Grounds	1,138	4.98%	4,484	0	4,484	713	5,197
9 101-299 Miscellaneous	151	0.66%	595	0	595	95	690
10 101-334 Court Security	155	0.68%	611	0	611	97	708
11 101-865 Insurance	5	0.02%	20	0	20	3	23
13 637 Data Processing	182	0.80%	717	0	717	114	831
14 101-101 Bd of Commissioners	300	1.31%	1,182	0	1,182	188	1,370
15 101-140 Trial Court Criminal & Civil	1,055	4.62%	4,157	0	4,157	661	4,818
16 101-147 Jury Board	30	0.13%	118	0	118	19	137
17 101-148 Family Division	770	3.37%	3,034	0	3,034	482	3,516
18 101-151 Adult Probation	58	0.25%	229	0	229	36	265
19 101-191 Elections	61	0.27%	240	0	240	38	279
20 101-225 Equalization	326	1.43%	1,285	0	1,285	204	1,489
21 101-229/CRV Prosecutor/Crime Victim	453	1.98%	1,785	0	1,785	284	2,069
23 101-230 Extraditions	1	0.00%	4	0	4	1	5
24 101-236 Register of Deeds	360	1.57%	1,419	0	1,419	226	1,644
25 101-254 Tax Tribunal	9	0.04%	35	0	35	6	41
26 101-257 Co-Op Extension	16	0.07%	63	0	63	10	73
28 101-601 Health	4	0.02%	16	0	16	3	18
29 101-275 Drain Commissioner	335	1.47%	1,320	0	1,320	210	1,530
30 101-280 Soil Conservation	1	0.00%	4	0	4	1	5
31 101-301 Sheriff's Dept	922	4.03%	3,633	0	3,633	578	4,211
33 101-317 Snowmobile Enforcement	29	0.13%	114	0	114	18	132
34 101-331 Marine Law	227	0.99%	894	0	894	142	1,037
35 101-333 Road Patrol	305	1.33%	1,202	0	1,202	191	1,393
36 101-351 Jail	1,147	5.02%	4,520	0	4,520	719	5,238
37 101-355 Sheriff-Animal Control	289	1.26%	1,139	0	1,139	181	1,320
38 101-400 Planning	407	1.78%	1,604	0	1,604	255	1,859
39 101-426 Emergency Management	376	1.64%	1,482	0	1,482	236	1,717
40 101-430 Animal Control	641	2.80%	2,526	0	2,526	402	2,927
41 101-441 DPW	8	0.03%	32	0	32	5	37
43 101-631 Substance Abuse	3	0.01%	12	0	12	2	14
44 101-648 Medical Examiners	15	0.07%	59	0	59	9	69
45 101-681 Veterans Burial	55	0.24%	217	0	217	34	251
46 101-682 Veterans Counselor	73	0.32%	288	0	288	46	333
47 101-689 Soldiers & Sailors	7	0.03%	28	0	28	4	32
49 101-999 Appropriations	31	0.14%	122	0	122	19	142
50 201 Road Commission	83	0.36%	327	0	327	52	379

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Financial Reporting/Accounting Allocations

Dept:3 101-175 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 205 Central Dispatch	963	4.21%	\$3,795	\$0	\$3,795	\$603	\$4,398
52 208 Charlton Park Fund	956	4.18%	3,767	0	3,767	599	4,366
53 215 Friend of the Court	459	2.01%	1,809	0	1,809	288	2,096
55 226 Sheriff K9 Donation	1	0.00%	4	0	4	1	5
56 227 Animal Shelter TNR Grant 2015	32	0.14%	126	0	126	20	146
57 228 Solid Waste	107	0.47%	422	0	422	67	489
58 229 Two Seven Oh Inc TNR	36	0.16%	142	0	142	23	164
61 232 Animal Shelter Donations	18	0.08%	71	0	71	11	82
62 233 Barry Comm Resource Net	9	0.04%	35	0	35	6	41
65 236 Remonumentation Fund	174	0.76%	686	0	686	109	795
67 244 Comm on Aging Building	2	0.01%	8	0	8	1	9
69 248 Building Rehab Fund	23	0.10%	91	0	91	14	105
70 250 Park & Rec Fund	165	0.72%	650	0	650	103	754
71 252 Co Agriculture Preserve	1	0.00%	4	0	4	1	5
73 255 EDC	3	0.01%	12	0	12	2	14
74 256 ROD Automation	174	0.76%	686	0	686	109	795
76 259 Local Corr Officer	14	0.06%	55	0	55	9	64
77 260 Victims Services	17	0.07%	67	0	67	11	78
78 261 Public Defender	13	0.06%	51	0	51	8	59
80 264 Concealed Pistol Licensing	7	0.03%	28	0	28	4	32
83 267 Crime Victim Rights	240	1.05%	946	0	946	150	1,096
84 269 Law Library	35	0.15%	138	0	138	22	160
85 275 Comm on Aging	1,528	6.68%	6,021	0	6,021	957	6,978
86 276 CDBG	6	0.03%	24	0	24	4	27
87 277 Middleville Police Serv	330	1.44%	1,300	0	1,300	207	1,507
89 281 Swift & Sure Sanctions	343	1.50%	1,352	0	1,352	215	1,566
90 282 56B Sobriety Court	379	1.66%	1,493	0	1,493	237	1,731
91 283 Comm Corrections	335	1.47%	1,320	0	1,320	210	1,530
93 285 Adult Drug Court	421	1.84%	1,659	0	1,659	264	1,923
95 287 Mich Justice Training	8	0.03%	32	0	32	5	37
96 290 Social Welfare	11	0.05%	43	0	43	7	50
97 292 CC Probate	569	2.49%	2,242	0	2,242	356	2,599
98 292 CC Wrap Around	349	1.53%	1,375	0	1,375	219	1,594
99 292 CC Juv Justice	410	1.79%	1,616	0	1,616	257	1,872
100 292 Child Care Fund	296	1.29%	1,166	0	1,166	185	1,352
102 295 Airport Fund	299	1.31%	1,178	0	1,178	187	1,365
103 297 Diverted Felons	8	0.03%	32	0	32	5	37
104 352 FOC Ren Debt Relocations	4	0.02%	16	0	16	3	18
105 354 Yankee Springs Water	3	0.01%	12	0	12	2	14
106 355 Middleville Water Debt	3	0.01%	12	0	12	2	14
107 356 Middleville Water Debt 206	3	0.01%	12	0	12	2	14
108 357 Fawn Lake Sewer	4	0.02%	16	0	16	3	18

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**Financial Reporting/Accounting Allocations**

**Dept:3 101-175 Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109 358 Yankee Spring	3	0.01%	\$12	\$0	\$12	\$2	\$14
110 359 Finkbeiner/Crain Debt	4	0.02%	16	0	16	3	18
113 368 Thornapple Manor	13	0.06%	51	0	51	8	59
116 374 1999 BPW Middleville	6	0.03%	24	0	24	4	27
118 377 Leach & Middle Lake	3	0.01%	12	0	12	2	14
124 506 2016 Delinquent Taxes	10	0.04%	39	0	39	6	46
125 507 2017 Delenquent Tax Payment	1	0.00%	4	0	4	1	5
129 512 Thornapple Manor Fund	93	0.41%	366	0	366	58	425
132 515 2015 Delinquent Tax Payment	13	0.06%	51	0	51	8	59
133 516 100% Tax Payment	4	0.02%	16	0	16	3	18
134 517 Foreclosure Fund	1	0.00%	4	0	4	1	5
135 588 Transit Fund	996	4.36%	3,925	0	3,925	624	4,549
136 595 Commissary	251	1.10%	989	0	989	157	1,146
137 660 Telephone	36	0.16%	142	0	142	23	164
138 661 Vehicle Fund	27	0.12%	106	0	106	17	123
139 676 Worker's Comp Fund	7	0.03%	28	0	28	4	32
140 677 Health Ins. Fund	110	0.48%	433	0	433	69	502
141 678 Disability Fund	196	0.86%	772	0	772	123	895
142 680 Fringe Benefit Fund	3	0.01%	12	0	12	2	14
143 681 Life Ins. Fund	14	0.06%	55	0	55	9	64
144 682 Retirement Fund	35	0.15%	138	0	138	22	160
145 683 Dental/Optical	202	0.88%	796	0	796	127	922
146 684 Unemployment	8	0.03%	32	0	32	5	37
147 711 Cementary Trust	1	0.00%	4	0	4	1	5
150 801 Drain Fund	570	2.49%	2,246	0	2,246	357	2,603
151 804 Drain Maint	41	0.18%	162	0	162	26	187
153 843 Gun Lake Weed Assess	29	0.13%	114	0	114	18	132
154 851 Drain Debt	4	0.02%	16	0	16	3	18
155 852 Algonquin Lake Maintenance Func	5	0.02%	20	0	20	3	23
157 Other	26	0.11%	102	0	102	16	119
<b>Subtotal</b>	22,859	100.00%	90,071	0	90,071	14,119	104,190
Direct Bills					0		0
<b>Total</b>					<b>\$90,071</b>		<b>\$104,190</b>
Basis Units: Expenditure Transactions							
Source: Expenditure Transaction Detail							

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**Risk Management Allocations**

**Dept:3 101-175 Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 101-865 Insurance	1	100.00%	\$14,670	\$0	\$14,670	\$2,300	\$16,970
<b>Subtotal</b>	1	100.00%	14,670	0	14,670	2,300	16,970
Direct Bills					0		0
<b>Total</b>					<b>\$14,670</b>		<b>\$16,970</b>
Basis Units: Direct to Insurance							
Source:							

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**Computer Operations Allocations**

**Dept:3 101-175 Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	3	1.96%	\$178	\$0	\$178	\$0	\$178
5 101-215 Clerk	9	5.88%	535	0	535	86	621
6 101-243 Land Information Services	4	2.61%	238	0	238	38	276
8 101-265/266 Buildings & Grounds	2	1.31%	119	0	119	19	138
14 101-101 Bd of Commissioners	1	0.65%	59	0	59	10	69
15 101-140 Trial Court Criminal & Civil	25	16.34%	1,486	0	1,486	238	1,724
17 101-148 Family Division	18	11.76%	1,070	0	1,070	171	1,241
20 101-225 Equalization	4	2.61%	238	0	238	38	276
22 101-229-1 Prosecutor DP	14	9.15%	832	0	832	133	965
24 101-236 Register of Deeds	8	5.23%	476	0	476	76	552
29 101-275 Drain Commissioner	2	1.31%	119	0	119	19	138
31 101-301 Sheriff's Dept	25	16.34%	1,486	0	1,486	238	1,724
36 101-351 Jail	11	7.19%	654	0	654	105	758
38 101-400 Planning	3	1.96%	178	0	178	29	207
39 101-426 Emergency Management	1	0.65%	59	0	59	10	69
54 Friend of the Court - DP	16	10.46%	951	0	951	152	1,103
78 261 Public Defender	2	1.31%	119	0	119	19	138
93 285 Adult Drug Court	5	3.27%	297	0	297	48	345
<b>Subtotal</b>	153	100.00%	9,095	0	9,095	1,426	10,520
Direct Bills					0		0
<b>Total</b>					<b>\$9,095</b>		<b>\$10,520</b>

Basis Units: # of PCs on Network  
Source: IT Inventory Report

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**Personnel Management Allocations**

**Dept:3 101-175 Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.18	0.90%	\$263	\$0	\$263	\$0	\$263
5 101-215 Clerk	7.09	2.92%	856	0	856	135	992
6 101-243 Land Information Services	3.92	1.61%	473	0	473	75	548
7 101-253 Treasurer	2.97	1.22%	359	0	359	57	415
8 101-265/266 Buildings & Grounds	5.67	2.33%	685	0	685	108	793
9 101-299 Miscellaneous	0.02	0.01%	2	0	2	0	3
10 101-334 Court Security	3.50	1.44%	423	0	423	67	490
14 101-101 Bd of Commissioners	2.75	1.13%	332	0	332	53	385
15 101-140 Trial Court Criminal & Civil	15.70	6.46%	1,896	0	1,896	300	2,196
16 101-147 Jury Board	0.03	0.01%	4	0	4	1	4
17 101-148 Family Division	6.92	2.85%	836	0	836	132	968
19 101-191 Elections	0.10	0.04%	12	0	12	2	14
20 101-225 Equalization	1.71	0.70%	207	0	207	33	239
21 101-229/CRV Prosecutor/Crime Victim	7.89	3.25%	953	0	953	151	1,104
24 101-236 Register of Deeds	4.00	1.65%	483	0	483	76	560
29 101-275 Drain Commissioner	2.17	0.89%	262	0	262	41	304
31 101-301 Sheriff's Dept	32.23	13.27%	3,893	0	3,893	616	4,508
33 101-317 Snowmobile Enforcement	0.03	0.01%	4	0	4	1	4
34 101-331 Marine Law	2.46	1.01%	297	0	297	47	344
35 101-333 Road Patrol	1.00	0.41%	121	0	121	19	140
36 101-351 Jail	22.40	9.22%	2,705	0	2,705	428	3,133
37 101-355 Sheriff-Animal Control	1.00	0.41%	121	0	121	19	140
38 101-400 Planning	3.11	1.28%	376	0	376	59	435
39 101-426 Emergency Management	0.99	0.41%	120	0	120	19	138
40 101-430 Animal Control	2.81	1.16%	339	0	339	54	393
46 101-682 Veterans Counselor	0.07	0.03%	8	0	8	1	10
51 205 Central Dispatch	18.35	7.55%	2,216	0	2,216	351	2,567
52 208 Charlton Park Fund	7.01	2.89%	847	0	847	134	981
53 215 Friend of the Court	14.70	6.05%	1,775	0	1,775	281	2,056
65 236 Remonumentation Fund	0.37	0.15%	45	0	45	7	52
70 250 Park & Rec Fund	0.36	0.15%	43	0	43	7	50
78 261 Public Defender	0.08	0.03%	10	0	10	2	11
83 267 Crime Victim Rights	0.97	0.40%	117	0	117	19	136
85 275 Comm on Aging	28.37	11.68%	3,426	0	3,426	542	3,968
87 277 Middleville Police Serv	3.04	1.25%	367	0	367	58	425
89 281 Swift & Sure Sanctions	1.55	0.64%	187	0	187	30	217
90 282 56B Sobriety Court	1.25	0.51%	151	0	151	24	175
91 283 Comm Corrections	0.65	0.27%	79	0	79	12	91
93 285 Adult Drug Court	1.55	0.64%	187	0	187	30	217
97 292 CC Probate	2.48	1.02%	300	0	300	47	347
98 292 CC Wrap Around	1.17	0.48%	141	0	141	22	164
99 292 CC Juv Justice	1.17	0.48%	141	0	141	22	164



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**Personnel Management Allocations**

**Dept:3 101-175 Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100 292 Child Care Fund	1.00	0.41%	\$121	\$0	\$121	\$19	\$140
135 588 Transit Fund	25.43	10.47%	3,071	0	3,071	486	3,557
142 680 Fringe Benefit Fund	0.70	0.29%	85	0	85	13	98
<b>Subtotal</b>	242.92	100.00%	29,339	0	29,339	4,599	33,938
Direct Bills					0		0
<b>Total</b>					<b>\$29,339</b>		<b>\$33,938</b>

Basis Units: Full-Time Equivalents (FTEs)

Source: County Payroll

**Barry County, Michigan**  
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**Allocation Summary**

**Dept:3 101-175 Administration**

Department	County Coordination	Financial Reporting/Ac counting	Risk Management	Computer Operations	Personnel Management	Total
3 101-175 Administration	\$1,222	\$1,277	\$0	\$178	\$263	\$2,941
4 101-211 Legal Counsel	303	247	0	0	0	549
5 101-215 Clerk	2,759	1,827	0	621	992	6,198
6 101-243 Land Information Services	1,739	1,320	0	276	548	3,883
7 101-253 Treasurer	1,187	1,343	0	0	415	2,945
8 101-265/266 Buildings & Grounds	3,439	5,197	0	138	793	9,567
9 101-299 Miscellaneous	1,244	690	0	0	3	1,936
10 101-334 Court Security	488	708	0	0	490	1,685
11 101-865 Insurance	1,923	23	16,970	0	0	18,915
13 637 Data Processing	966	831	0	0	0	1,797
14 101-101 Bd of Commissioners	872	1,370	0	69	385	2,696
15 101-140 Trial Court Criminal & Civil	7,829	4,818	0	1,724	2,196	16,567
16 101-147 Jury Board	17	137	0	0	4	158
17 101-148 Family Division	4,150	3,516	0	1,241	968	9,876
18 101-151 Adult Probation	39	265	0	0	0	304
19 101-191 Elections	249	279	0	0	14	541
20 101-225 Equalization	911	1,489	0	276	239	2,915
21 101-229/CRV Prosecutor/Crime Victim	3,768	2,069	0	0	1,104	6,941
22 101-229-1 Prosecutor DP	0	0	0	965	0	965
23 101-230 Extraditions	1	5	0	0	0	6
24 101-236 Register of Deeds	1,345	1,644	0	552	560	4,100
25 101-254 Tax Tribunal	42	41	0	0	0	83
26 101-257 Co-Op Extension	591	73	0	0	0	664
28 101-601 Health	2,269	18	0	0	0	2,287
29 101-275 Drain Commissioner	881	1,530	0	138	304	2,853
30 101-280 Soil Conservation	154	5	0	0	0	158
31 101-301 Sheriff's Dept	15,182	4,211	0	1,724	4,508	25,624
33 101-317 Snowmobile Enforcement	5	132	0	0	4	141
34 101-331 Marine Law	616	1,037	0	0	344	1,997
35 101-333 Road Patrol	0	1,393	0	0	140	1,533
36 101-351 Jail	11,112	5,238	0	758	3,133	20,241
37 101-355 Sheriff-Animal Control	364	1,320	0	0	140	1,824
38 101-400 Planning	1,237	1,859	0	207	435	3,738
39 101-426 Emergency Management	803	1,717	0	69	138	2,728
40 101-430 Animal Control	1,848	2,927	0	0	393	5,168
41 101-441 DPW	198	37	0	0	0	234
43 101-631 Substance Abuse	372	14	0	0	0	386
44 101-648 Medical Examiners	0	69	0	0	0	69
45 101-681 Veterans Burial	151	251	0	0	0	403
46 101-682 Veterans Counselor	174	333	0	0	10	518
47 101-689 Soldiers & Sailors	20	32	0	0	0	52

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**Allocation Summary**

**Dept:3 101-175 Administration**

Department	County Coordination	Financial Reporting/Ac counting	Risk Management	Computer Operations	Personnel Management	Total
49 101-999 Appropriations	\$0	\$142	\$0	\$0	\$0	\$142
50 201 Road Commission	0	379	0	0	0	379
51 205 Central Dispatch	8,361	4,398	0	0	2,567	15,326
52 208 Charlton Park Fund	3,146	4,366	0	0	981	8,493
53 215 Friend of the Court	5,530	2,096	0	0	2,056	9,682
54 Friend of the Court - DP	0	0	0	1,103	0	1,103
55 226 Sheriff K9 Donation	0	5	0	0	0	5
56 227 Animal Shelter TNR Grant 2015	98	146	0	0	0	245
57 228 Solid Waste	478	489	0	0	0	967
58 229 Two Seven Oh Inc TNR	0	164	0	0	0	164
61 232 Animal Shelter Donations	115	82	0	0	0	197
62 233 Barry Comm Resource Net	13	41	0	0	0	54
65 236 Remonumentation Fund	386	795	0	0	52	1,232
67 244 Comm on Aging Building	0	9	0	0	0	9
68 247 Thornapple Namor Depr Fund	1	0	0	0	0	1
69 248 Building Rehab Fund	0	105	0	0	0	105
70 250 Park & Rec Fund	234	754	0	0	50	1,038
71 252 Co Agriculture Preserve	9	5	0	0	0	14
73 255 EDC	588	14	0	0	0	602
74 256 ROD Automation	268	795	0	0	0	1,063
76 259 Local Corr Officer	62	64	0	0	0	126
77 260 Victims Services	16	78	0	0	0	93
78 261 Public Defender	18	59	0	138	11	227
80 264 Concealed Pistol Licensing	3	32	0	0	0	35
83 267 Crime Victim Rights	314	1,096	0	0	136	1,546
84 269 Law Library	115	160	0	0	0	275
85 275 Comm on Aging	8,891	6,978	0	0	3,968	19,838
86 276 CDBG	25	27	0	0	0	53
87 277 Middleville Police Serv	1,400	1,507	0	0	425	3,332
89 281 Swift & Sure Sanctions	726	1,566	0	0	217	2,509
90 282 56B Sobriety Court	645	1,731	0	0	175	2,551
91 283 Comm Corrections	497	1,530	0	0	91	2,118
93 285 Adult Drug Court	844	1,923	0	345	217	3,328
95 287 Mich Justice Training	22	37	0	0	0	59
96 290 Social Welfare	28	50	0	0	0	78
97 292 CC Probate	3,879	2,599	0	0	347	6,824
98 292 CC Wrap Around	495	1,594	0	0	164	2,253
99 292 CC Juv Justice	479	1,872	0	0	164	2,515
100 292 Child Care Fund	437	1,352	0	0	140	1,928
102 295 Airport Fund	3,447	1,365	0	0	0	4,812
103 297 Diverted Felons	209	37	0	0	0	245

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**Allocation Summary**

**Dept:3 101-175 Administration**

Department	County Coordination	Financial Reporting/Ac counting	Risk Management	Computer Operations	Personnel Management	Total
104 352 FOC Ren Debt Relocations	\$459	\$18	\$0	\$0	\$0	\$477
105 354 Yankee Springs Water	209	14	0	0	0	223
106 355 Middleville Water Debt	61	14	0	0	0	74
107 356 Middleville Water Debt 206	308	14	0	0	0	322
108 357 Fawn Lake Sewer	176	18	0	0	0	194
109 358 Yankee Spring	153	14	0	0	0	167
110 359 Finkbeiner/Crain Debt	522	18	0	0	0	540
113 368 Thornapple Manor	7,425	59	0	0	0	7,484
116 374 1999 BPW Middleville	400	27	0	0	0	428
118 377 Leach & Middle Lake	876	14	0	0	0	889
124 506 2016 Delinquent Taxes	0	46	0	0	0	46
125 507 2017 Delenquent Tax Payment	0	5	0	0	0	5
129 512 Thornapple Manor Fund	0	425	0	0	0	425
132 515 2015 Delinquent Tax Payment	0	59	0	0	0	59
133 516 100% Tax Payment	0	18	0	0	0	18
134 517 Foreclosure Fund	0	5	0	0	0	5
135 588 Transit Fund	10,353	4,549	0	0	3,557	18,458
136 595 Commissary	548	1,146	0	0	0	1,694
137 660 Telephone	194	164	0	0	0	359
138 661 Vehicle Fund	1,080	123	0	0	0	1,204
139 676 Worker's Comp Fund	141	32	0	0	0	173
140 677 Health Ins. Fund	10,662	502	0	0	0	11,164
141 678 Disability Fund	364	895	0	0	0	1,259
142 680 Fringe Benefit Fund	220	14	0	0	98	332
143 681 Life Ins. Fund	339	64	0	0	0	403
144 682 Retirement Fund	12,223	160	0	0	0	12,383
145 683 Dental/Optical	283	922	0	0	0	1,205
146 684 Unemployment	35	37	0	0	0	71
147 711 Cementary Trust	4	5	0	0	0	9
150 801 Drain Fund	0	2,603	0	0	0	2,603
151 804 Drain Maint	226	187	0	0	0	414
153 843 Gun Lake Weed Assess	427	132	0	0	0	559
154 851 Drain Debt	151	18	0	0	0	169
155 852 Algonquin Lake Maintenance Func	0	23	0	0	0	23
156 Mental Health	780	0	0	0	0	780
157 Other	0	119	0	0	0	119
<b>Total</b>	<b>\$160,867</b>	<b>\$104,190</b>	<b>\$16,970</b>	<b>\$10,520</b>	<b>\$33,938</b>	<b>\$326,485</b>

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**101-211 LEGAL SERVICES**  
**Nature and Extent of Service**

Legal services for the County are contracted for with law firms that specialize in specific services required by the County. For plan purposes, the costs of these services have been identified and allocated as follows:

- **Labor Counsel** - Costs related to employment agreements, labor contracts, fringe benefits, and disciplinary matters are all identified within this function. Costs are allocated to the various departments based on the number of union positions.
- **Specific Services** - Costs associated with individual departments or issues are identified within this function. The costs for these services are allocated to the user departments based on the identified fees.

The plan is designed to allocate other central service departments' costs to the various departments including this one. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

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**A. Department Costs**

**Dept:4 101-211 Legal Counsel**

Description		Amount	General Admin	Labor Counsel	Specific Service
<hr/>					
Personnel Costs					
Salaries	S	0	0	0	0
Salary % Split			.00%	.00%	.00%
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
<hr/>					
Services & Supplies Cost					
806-100 Other Legal Fees	P	47,099	0	0	47,099
806-110 Labor Counsel	P	12,903	0	12,903	0
Subtotal - Services & Supplies		60,002	0	12,903	47,099
<hr/>					
<b>Department Cost Total</b>		60,002	0	12,903	47,099
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<hr/>					
<b>Total Costs After Adjustments</b>		60,002	0	12,903	47,099
<hr/>					
General Admin Distribution			0	0	0
<hr/>					
<b>Grand Total</b>		<b>\$60,002</b>		<b>\$12,903</b>	<b>\$47,099</b>
<hr/>					

**Barry County, Michigan**  
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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:4 101-211 Legal Counsel**

Department	First Incoming	Second Incoming	Labor Counsel	Specific Service
3 County Coordination	\$261	\$41	\$65	\$238
3 Financial Reporting/Accounting	213	34	53	194
Subtotal - 101-175 Administration	474	75	118	431
5 Accounting	0	61	13	48
Subtotal - 101-215 Clerk	0	61	13	48
7 General Fund Revenues	0	723	156	568
Subtotal - 101-253 Treasurer	0	723	156	568
9 Audit	0	74	16	58
9 Cost Plan	0	757	163	594
9 Accounting	0	54	12	42
Subtotal - 101-299 Miscellaneous	0	885	190	695
11 General Liability	0	53	11	42
Subtotal - 101-865 Insurance	0	53	11	42
<b>Total Incoming</b>	<b>474</b>	<b>1,797</b>	<b>489</b>	<b>1,783</b>
<b>C. Total Allocated</b>		<b>\$62,274</b>	<b>\$13,392</b>	<b>\$48,882</b>
			21.50%	78.50%

**Barry County, Michigan**  
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**Labor Counsel Allocations**

**Dept:4 101-211 Legal Counsel**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-215 Clerk	5	4.39%	\$570	\$0	\$570	\$17	\$587
6 101-243 Land Information Services	3	2.63%	342	0	342	10	352
7 101-253 Treasurer	1	0.88%	114	0	114	3	117
8 101-265/266 Buildings & Grounds	4	3.51%	456	0	456	14	470
15 101-140 Trial Court Criminal & Civil	12	10.53%	1,369	0	1,369	41	1,410
17 101-148 Family Division	8	7.02%	913	0	913	27	940
20 101-225 Equalization	1	0.88%	114	0	114	3	117
21 101-229/CRV Prosecutor/Crime Victim	6	5.26%	684	0	684	20	705
24 101-236 Register of Deeds	3	2.63%	342	0	342	10	352
29 101-275 Drain Commissioner	1	0.88%	114	0	114	3	117
31 101-301 Sheriff's Dept	28	24.56%	3,194	0	3,194	95	3,289
36 101-351 Jail	14	12.28%	1,597	0	1,597	47	1,645
38 101-400 Planning	2	1.75%	228	0	228	7	235
40 101-430 Animal Control	1	0.88%	114	0	114	3	117
51 205 Central Dispatch	8	7.02%	913	0	913	27	940
53 215 Friend of the Court	12	10.53%	1,369	0	1,369	41	1,410
78 261 Public Defender	1	0.88%	114	0	114	3	117
89 281 Swift & Sure Sanctions	4	3.51%	456	0	456	14	470
<b>Subtotal</b>	114	100.00%	13,005	0	13,005	387	13,392
Direct Bills					0		0
<b>Total</b>					<b>\$13,005</b>		<b>\$13,392</b>

Basis Units: # of Union Positions by Dept  
Source: Union Roster



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**Specific Service Allocations**

**Dept:4 101-211 Legal Counsel**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	6,050	12.85%	\$6,098	\$0	\$6,098	\$0	\$6,098
38 101-400 Planning	561	1.19%	565	0	565	19	585
113 368 Thornapple Manor	85	0.18%	86	0	86	3	89
144 682 Retirement Fund	321	0.68%	324	0	324	11	335
150 801 Drain Fund	14,555	30.90%	14,670	0	14,670	500	15,170
153 843 Gun Lake Weed Assess	572	1.21%	577	0	577	20	596
157 Other	24,955	52.98%	25,152	0	25,152	858	26,010
<b>Subtotal</b>	47,099	100.00%	47,471	0	47,471	1,411	48,882
Direct Bills					0		0
<b>Total</b>					<b>\$47,471</b>		<b>\$48,882</b>

Basis Units: Dollar Value of Legal Serv by Dept  
Source: Invoice Detail

**Barry County, Michigan**  
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**Allocation Summary**

**Dept:4 101-211 Legal Counsel**

Department	Labor Counsel	Specific Service	Total
3 101-175 Administration	\$0	\$6,098	\$6,098
5 101-215 Clerk	587	0	587
6 101-243 Land Information Services	352	0	352
7 101-253 Treasurer	117	0	117
8 101-265/266 Buildings & Grounds	470	0	470
15 101-140 Trial Court Criminal & Civil	1,410	0	1,410
17 101-148 Family Division	940	0	940
20 101-225 Equalization	117	0	117
21 101-229/CRV Prosecutor/Crime Victim	705	0	705
24 101-236 Register of Deeds	352	0	352
29 101-275 Drain Commissioner	117	0	117
31 101-301 Sheriff's Dept	3,289	0	3,289
36 101-351 Jail	1,645	0	1,645
38 101-400 Planning	235	585	820
40 101-430 Animal Control	117	0	117
51 205 Central Dispatch	940	0	940
53 215 Friend of the Court	1,410	0	1,410
78 261 Public Defender	117	0	117
89 281 Swift & Sure Sanctions	470	0	470
113 368 Thornapple Manor	0	89	89
144 682 Retirement Fund	0	335	335
150 801 Drain Fund	0	15,170	15,170
153 843 Gun Lake Weed Assess	0	596	596
157 Other	0	26,010	26,010
<b>Total</b>	<b>\$13,392</b>	<b>\$48,882</b>	<b>\$62,274</b>

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**101-215 COUNTY CLERK**  
**Nature and Extent of Service**

The Barry County Clerk provides a wide variety of services for the citizens of the County. These services include the following:

- **Vital Records** - Births, deaths, marriages, veterans' records, and election records.
- **Processing Passports**
- **Circuit Court Records**
- **Statutory Secretary** - Board of Commissioners, Concealed Weapons Licensing Board, Board of Convassers, Plat board, Election Commission, and Jury Commission.
- **Member of the Apportionment Commission**

In addition to the services the Clerk provides to the citizens of the County, the Clerk also provides services that are considered administrative in nature and are allowed under OMB Circular A-87 to be allocated to the benefitting County departments and programs. The following describes the central services provided by the Clerk and the allocation of the associated costs:

- **Payroll Processing** - The cost of preparing and distributing the bi-weekly payroll, enrollment in the various fringe benefit programs, personnel tax compliance, and other human resource-related services are identified and the costs are allocated to all departments and programs based on the number of full time equivalent (FTE) employees.
- **Accounting** - The cost of preparing and processing all accounts payable transactions necessary to operate the various departments and programs is identified. These costs are allocated to all departments and programs based on the number of expenditure transactions posted by department to the general ledger.
- **General Government** - The balance of the Clerk's activities are considered General Government in nature and have not been allocated in this plan.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments. Any direct charges made within the County's accounting system are adjusted through direct billing credits.

**Barry County, Michigan**  
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**101-215 COUNTY CLERK**  
**Nature and Extent of Service**  
**Continued**

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

**Barry County, Michigan**  
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**A. Department Costs**

Dept:5 101-215 Clerk

Description		Amount	General Admin	Payroll / Fringe	Accounting	Gen. Govt
<b>Personnel Costs</b>						
Salaries	S1	306,426	31,858	38,029	12,676	223,863
Salary % Split			10.40%	12.41%	4.14%	73.06%
Benefits	S	157,178	16,341	19,507	6,502	114,828
Subtotal - Personnel Costs		463,604	48,199	57,536	19,178	338,691
<b>Services &amp; Supplies Cost</b>						
727-000 Office Supplies	S	9,021	938	1,120	373	6,590
729-000 Postage	S	8,384	872	1,040	347	6,125
807-000 Dues-Subscriptions	S	350	36	43	14	256
816-000 Contractual Services	S	100	10	12	4	73
851-000 Telephone & Fax	S	1,462	152	181	60	1,068
861-000 Travel	S	0	0	0	0	0
934-000 Office Equipment Repairs & M	S	1,894	197	235	78	1,384
957-000 Employee Training	S	250	26	31	10	183
964-000 Refunds	P	20	0	0	0	20
966-000 Software Maintenance	S	61,700	6,415	7,657	2,552	45,076
Subtotal - Services & Supplies		83,181	8,646	10,321	3,440	60,774
<b>Department Cost Total</b>		546,785	56,845	67,856	22,618	399,465
<b>Adjustments to Cost</b>						
Subtotal - Adjustments		0	0	0	0	0
<b>Total Costs After Adjustments</b>		546,785	56,845	67,856	22,618	399,465
General Admin Distribution			(56,845)	7,873	2,624	46,347
<b>Grand Total</b>		<b>\$546,785</b>		<b>\$75,730</b>	<b>\$25,243</b>	<b>\$445,813</b>
not allocated						

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:5 101-215 Clerk

Department	First Incoming	Second Incoming	Payroll / Fringe	Accounting	Gen. Govt
1 Courthouse	\$3,384	\$8	\$470	\$157	\$2,765
Subtotal - Building Depreciation	3,384	8	470	157	2,765
2 Courthouse	163	2	23	8	134
2 Dept. Specific Equip.	2,979	32	417	139	2,455
Subtotal - Equipment Depreciation	3,142	34	440	147	2,589
3 County Coordination	2,382	377	382	127	2,250
3 Financial Reporting/Accounting	1,576	251	253	84	1,489
3 Computer Operations	535	86	86	29	506
3 Personnel Management	856	135	137	46	809
Subtotal - 101-175 Administration	5,350	848	858	286	5,053
4 Labor Counsel	570	17	81	27	479
Subtotal - 101-211 Legal Counsel	570	17	81	27	479
5 Payroll / Fringe	0	2,261	313	104	1,843
5 Accounting	0	452	63	21	368
Subtotal - 101-215 Clerk	0	2,712	376	125	2,211
6 Data Processing Support	0	13,701	1,898	633	11,171
Subtotal - 101-243 Land Information S	0	13,701	1,898	633	11,171
7 General Fund Revenues	0	5,357	742	247	4,368
Subtotal - 101-253 Treasurer	0	5,357	742	247	4,368
8 Courthouse	0	12,030	1,666	555	9,809
Subtotal - 101-265/266 Buildings & Grc	0	12,030	1,666	555	9,809
9 Copier Service Leases & Maint	0	1,221	169	56	995
9 Audit	0	677	94	31	552
9 Cost Plan	0	757	105	35	617
9 Accounting	0	399	55	18	326
9 Human Resource Admin	0	382	53	18	312
9 OPEB Valuation	0	427	59	20	348

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:5 101-215 Clerk

Department	First Incoming	Second Incoming	Payroll / Fringe	Accounting	Gen. Govt
Subtotal - 101-299 Miscellaneous	\$0	\$3,863	\$535	\$178	\$3,150
10 Courthouse Security	0	7,414	1,027	342	6,044
Subtotal - 101-334 Court Security	0	7,414	1,027	342	6,044
11 General Liability	0	486	67	22	396
11 Public Officials	0	1,363	189	63	1,111
11 Employee Benefits	0	2,371	328	109	1,933
11 Retirement Fund	0	22,954	3,179	1,060	18,715
Subtotal - 101-865 Insurance	0	27,173	3,764	1,255	22,155
12 Courthouse	0	2,584	358	119	2,107
Subtotal - 101-865-1 Property Insuranc	0	2,584	358	119	2,107
13 Computer Services	0	12,547	1,738	579	10,230
Subtotal - 637 Data Processing	0	12,547	1,738	579	10,230
<b>Total Incoming</b>	12,446	88,289	13,952	4,651	82,131
<b>C. Total Allocated</b>		\$647,519	\$89,682	\$29,893	\$527,944
			13.85%	4.62%	81.53%

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**Payroll / Fringe Allocations**

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.18	0.90%	\$695	\$0	\$695	\$0	\$695
5 101-215 Clerk	7.09	2.92%	2,261	0	2,261	0	2,261
6 101-243 Land Information Services	3.92	1.61%	1,250	0	1,250	205	1,455
7 101-253 Treasurer	2.97	1.22%	947	0	947	155	1,102
8 101-265/266 Buildings & Grounds	5.67	2.33%	1,808	0	1,808	297	2,105
9 101-299 Miscellaneous	0.02	0.01%	6	0	6	1	7
10 101-334 Court Security	3.50	1.44%	1,116	0	1,116	183	1,299
14 101-101 Bd of Commissioners	2.75	1.13%	877	0	877	144	1,021
15 101-140 Trial Court Criminal & Civil	15.70	6.46%	5,006	0	5,006	822	5,828
16 101-147 Jury Board	0.03	0.01%	10	0	10	2	11
17 101-148 Family Division	6.92	2.85%	2,206	0	2,206	362	2,569
19 101-191 Elections	0.10	0.04%	32	0	32	5	37
20 101-225 Equalization	1.71	0.70%	545	0	545	89	635
21 101-229/CRV Prosecutor/Crime Victim	7.89	3.25%	2,516	0	2,516	413	2,929
24 101-236 Register of Deeds	4.00	1.65%	1,275	0	1,275	209	1,485
29 101-275 Drain Commissioner	2.17	0.89%	692	0	692	114	805
31 101-301 Sheriff's Dept	32.23	13.27%	10,276	0	10,276	1,687	11,963
33 101-317 Snowmobile Enforcement	0.03	0.01%	10	0	10	2	11
34 101-331 Marine Law	2.46	1.01%	784	0	784	129	913
35 101-333 Road Patrol	1.00	0.41%	319	0	319	52	371
36 101-351 Jail	22.40	9.22%	7,142	0	7,142	1,172	8,314
37 101-355 Sheriff-Animal Control	1.00	0.41%	319	0	319	52	371
38 101-400 Planning	3.11	1.28%	992	0	992	163	1,154
39 101-426 Emergency Management	0.99	0.41%	316	0	316	52	367
40 101-430 Animal Control	2.81	1.16%	896	0	896	147	1,043
46 101-682 Veterans Counselor	0.07	0.03%	22	0	22	4	26
51 205 Central Dispatch	18.35	7.55%	5,851	0	5,851	960	6,811
52 208 Charlton Park Fund	7.01	2.89%	2,235	0	2,235	367	2,602
53 215 Friend of the Court	14.70	6.05%	4,687	0	4,687	769	5,456
65 236 Remonumentation Fund	0.37	0.15%	118	0	118	19	137
70 250 Park & Rec Fund	0.36	0.15%	115	0	115	19	134
78 261 Public Defender	0.08	0.03%	26	0	26	4	30
83 267 Crime Victim Rights	0.97	0.40%	309	0	309	51	360
85 275 Comm on Aging	28.37	11.68%	9,046	0	9,046	1,485	10,530
87 277 Middleville Police Serv	3.04	1.25%	969	0	969	159	1,128
89 281 Swift & Sure Sanctions	1.55	0.64%	494	0	494	81	575
90 282 56B Sobriety Court	1.25	0.51%	399	0	399	65	464
91 283 Comm Corrections	0.65	0.27%	207	0	207	34	241
93 285 Adult Drug Court	1.55	0.64%	494	0	494	81	575
97 292 CC Probate	2.48	1.02%	791	0	791	130	921
98 292 CC Wrap Around	1.17	0.48%	373	0	373	61	434
99 292 CC Juv Justice	1.17	0.48%	373	0	373	61	434



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**Payroll / Fringe Allocations**

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100 292 Child Care Fund	1.00	0.41%	\$319	\$0	\$319	\$52	\$371
135 588 Transit Fund	25.43	10.47%	8,108	0	8,108	1,331	9,439
142 680 Fringe Benefit Fund	0.70	0.29%	223	0	223	37	260
<b>Subtotal</b>	242.92	100.00%	77,453	0	77,453	12,228	89,682
Direct Bills					0		0
<b>Total</b>					<b>\$77,453</b>		<b>\$89,682</b>

Basis Units: Full-Time Equivalents (FTEs)

Source: County Payroll

**Barry County, Michigan**  
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Accounting Allocations

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	324	1.42%	\$366	\$0	\$366	\$0	\$366
4 101-211 Legal Counsel	54	0.24%	61	0	61	0	61
5 101-215 Clerk	400	1.75%	452	0	452	0	452
6 101-243 Land Information Services	289	1.26%	326	0	326	53	380
7 101-253 Treasurer	294	1.29%	332	0	332	54	386
8 101-265/266 Buildings & Grounds	1,138	4.98%	1,285	0	1,285	210	1,495
9 101-299 Miscellaneous	151	0.66%	171	0	171	28	198
10 101-334 Court Security	155	0.68%	175	0	175	29	204
11 101-865 Insurance	5	0.02%	6	0	6	1	7
13 637 Data Processing	182	0.80%	206	0	206	34	239
14 101-101 Bd of Commissioners	300	1.31%	339	0	339	55	394
15 101-140 Trial Court Criminal & Civil	1,055	4.62%	1,192	0	1,192	195	1,386
16 101-147 Jury Board	30	0.13%	34	0	34	6	39
17 101-148 Family Division	770	3.37%	870	0	870	142	1,012
18 101-151 Adult Probation	58	0.25%	66	0	66	11	76
19 101-191 Elections	61	0.27%	69	0	69	11	80
20 101-225 Equalization	326	1.43%	368	0	368	60	428
21 101-229/CRV Prosecutor/Crime Victim	453	1.98%	512	0	512	84	595
23 101-230 Extraditions	1	0.00%	1	0	1	0	1
24 101-236 Register of Deeds	360	1.57%	407	0	407	66	473
25 101-254 Tax Tribunal	9	0.04%	10	0	10	2	12
26 101-257 Co-Op Extension	16	0.07%	18	0	18	3	21
28 101-601 Health	4	0.02%	5	0	5	1	5
29 101-275 Drain Commissioner	335	1.47%	378	0	378	62	440
30 101-280 Soil Conservation	1	0.00%	1	0	1	0	1
31 101-301 Sheriff's Dept	922	4.03%	1,041	0	1,041	170	1,212
33 101-317 Snowmobile Enforcement	29	0.13%	33	0	33	5	38
34 101-331 Marine Law	227	0.99%	256	0	256	42	298
35 101-333 Road Patrol	305	1.33%	344	0	344	56	401
36 101-351 Jail	1,147	5.02%	1,295	0	1,295	212	1,507
37 101-355 Sheriff-Animal Control	289	1.26%	326	0	326	53	380
38 101-400 Planning	407	1.78%	460	0	460	75	535
39 101-426 Emergency Management	376	1.64%	425	0	425	69	494
40 101-430 Animal Control	641	2.80%	724	0	724	118	842
41 101-441 DPW	8	0.03%	9	0	9	1	11
43 101-631 Substance Abuse	3	0.01%	3	0	3	1	4
44 101-648 Medical Examiners	15	0.07%	17	0	17	3	20
45 101-681 Veterans Burial	55	0.24%	62	0	62	10	72
46 101-682 Veterans Counselor	73	0.32%	82	0	82	13	96
47 101-689 Soldiers & Sailors	7	0.03%	8	0	8	1	9
49 101-999 Appropriations	31	0.14%	35	0	35	6	41
50 201 Road Commission	83	0.36%	94	0	94	15	109

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**Accounting Allocations**

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 205 Central Dispatch	963	4.21%	\$1,088	\$0	\$1,088	\$178	\$1,265
52 208 Charlton Park Fund	956	4.18%	1,080	0	1,080	176	1,256
53 215 Friend of the Court	459	2.01%	518	0	518	85	603
55 226 Sheriff K9 Donation	1	0.00%	1	0	1	0	1
56 227 Animal Shelter TNR Grant 2015	32	0.14%	36	0	36	6	42
57 228 Solid Waste	107	0.47%	121	0	121	20	141
58 229 Two Seven Oh Inc TNR	36	0.16%	41	0	41	7	47
61 232 Animal Shelter Donations	18	0.08%	20	0	20	3	24
62 233 Barry Comm Resource Net	9	0.04%	10	0	10	2	12
65 236 Remonumentation Fund	174	0.76%	197	0	197	32	229
67 244 Comm on Aging Building	2	0.01%	2	0	2	0	3
69 248 Building Rehab Fund	23	0.10%	26	0	26	4	30
70 250 Park & Rec Fund	165	0.72%	186	0	186	30	217
71 252 Co Agriculture Preserve	1	0.00%	1	0	1	0	1
73 255 EDC	3	0.01%	3	0	3	1	4
74 256 ROD Automation	174	0.76%	197	0	197	32	229
76 259 Local Corr Officer	14	0.06%	16	0	16	3	18
77 260 Victims Services	17	0.07%	19	0	19	3	22
78 261 Public Defender	13	0.06%	15	0	15	2	17
80 264 Concealed Pistol Licensing	7	0.03%	8	0	8	1	9
83 267 Crime Victim Rights	240	1.05%	271	0	271	44	315
84 269 Law Library	35	0.15%	40	0	40	6	46
85 275 Comm on Aging	1,528	6.68%	1,726	0	1,726	282	2,008
86 276 CDBG	6	0.03%	7	0	7	1	8
87 277 Middleville Police Serv	330	1.44%	373	0	373	61	434
89 281 Swift & Sure Sanctions	343	1.50%	387	0	387	63	451
90 282 56B Sobriety Court	379	1.66%	428	0	428	70	498
91 283 Comm Corrections	335	1.47%	378	0	378	62	440
93 285 Adult Drug Court	421	1.84%	475	0	475	78	553
95 287 Mich Justice Training	8	0.03%	9	0	9	1	11
96 290 Social Welfare	11	0.05%	12	0	12	2	14
97 292 CC Probate	569	2.49%	643	0	643	105	748
98 292 CC Wrap Around	349	1.53%	394	0	394	64	459
99 292 CC Juv Justice	410	1.79%	463	0	463	76	539
100 292 Child Care Fund	296	1.29%	334	0	334	55	389
102 295 Airport Fund	299	1.31%	338	0	338	55	393
103 297 Diverted Felons	8	0.03%	9	0	9	1	11
104 352 FOC Ren Debt Relocations	4	0.02%	5	0	5	1	5
105 354 Yankee Springs Water	3	0.01%	3	0	3	1	4
106 355 Middleville Water Debt	3	0.01%	3	0	3	1	4
107 356 Middleville Water Debt 206	3	0.01%	3	0	3	1	4
108 357 Fawn Lake Sewer	4	0.02%	5	0	5	1	5

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**Accounting Allocations**

Dept:5 101-215 Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109 358 Yankee Spring	3	0.01%	\$3	\$0	\$3	\$1	\$4
110 359 Finkbeiner/Crain Debt	4	0.02%	5	0	5	1	5
113 368 Thornapple Manor	13	0.06%	15	0	15	2	17
116 374 1999 BPW Middleville	6	0.03%	7	0	7	1	8
118 377 Leach & Middle Lake	3	0.01%	3	0	3	1	4
124 506 2016 Delinquent Taxes	10	0.04%	11	0	11	2	13
125 507 2017 Delenquent Tax Payment	1	0.00%	1	0	1	0	1
129 512 Thornapple Manor Fund	93	0.41%	105	0	105	17	122
132 515 2015 Delinquent Tax Payment	13	0.06%	15	0	15	2	17
133 516 100% Tax Payment	4	0.02%	5	0	5	1	5
134 517 Foreclosure Fund	1	0.00%	1	0	1	0	1
135 588 Transit Fund	996	4.36%	1,125	0	1,125	184	1,309
136 595 Commissary	251	1.10%	283	0	283	46	330
137 660 Telephone	36	0.16%	41	0	41	7	47
138 661 Vehicle Fund	27	0.12%	30	0	30	5	35
139 676 Worker's Comp Fund	7	0.03%	8	0	8	1	9
140 677 Health Ins. Fund	110	0.48%	124	0	124	20	145
141 678 Disability Fund	196	0.86%	221	0	221	36	258
142 680 Fringe Benefit Fund	3	0.01%	3	0	3	1	4
143 681 Life Ins. Fund	14	0.06%	16	0	16	3	18
144 682 Retirement Fund	35	0.15%	40	0	40	6	46
145 683 Dental/Optical	202	0.88%	228	0	228	37	265
146 684 Unemployment	8	0.03%	9	0	9	1	11
147 711 Cementary Trust	1	0.00%	1	0	1	0	1
150 801 Drain Fund	570	2.49%	644	0	644	105	749
151 804 Drain Maint	41	0.18%	46	0	46	8	54
153 843 Gun Lake Weed Assess	29	0.13%	33	0	33	5	38
154 851 Drain Debt	4	0.02%	5	0	5	1	5
155 852 Algonquin Lake Maintenance Func	5	0.02%	6	0	6	1	7
157 Other	26	0.11%	29	0	29	5	34
<b>Subtotal</b>	22,859	100.00%	25,817	0	25,817	4,076	29,893
Direct Bills					0		0
<b>Total</b>					<b>\$25,817</b>		<b>\$29,893</b>
Basis Units: Expenditure Transactions							
Source: Expenditure Transaction Detail							

**Barry County, Michigan**  
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**Allocation Summary**

Dept:5 101-215 Clerk

Department	Payroll / Fringe	Accounting	Gen. Govt	Total
3 101-175 Administration	\$695	\$366	\$0	\$1,061
4 101-211 Legal Counsel	0	61	0	61
5 101-215 Clerk	2,261	452	0	2,712
6 101-243 Land Information Services	1,455	380	0	1,835
7 101-253 Treasurer	1,102	386	0	1,489
8 101-265/266 Buildings & Grounds	2,105	1,495	0	3,600
9 101-299 Miscellaneous	7	198	0	206
10 101-334 Court Security	1,299	204	0	1,503
11 101-865 Insurance	0	7	0	7
13 637 Data Processing	0	239	0	239
14 101-101 Bd of Commissioners	1,021	394	0	1,415
15 101-140 Trial Court Criminal & Civil	5,828	1,386	0	7,214
16 101-147 Jury Board	11	39	0	51
17 101-148 Family Division	2,569	1,012	0	3,580
18 101-151 Adult Probation	0	76	0	76
19 101-191 Elections	37	80	0	117
20 101-225 Equalization	635	428	0	1,063
21 101-229/CRV Prosecutor/Crime Victim	2,929	595	0	3,524
23 101-230 Extraditions	0	1	0	1
24 101-236 Register of Deeds	1,485	473	0	1,958
25 101-254 Tax Tribunal	0	12	0	12
26 101-257 Co-Op Extension	0	21	0	21
28 101-601 Health	0	5	0	5
29 101-275 Drain Commissioner	805	440	0	1,246
30 101-280 Soil Conservation	0	1	0	1
31 101-301 Sheriff's Dept	11,963	1,212	0	13,175
33 101-317 Snowmobile Enforcement	11	38	0	49
34 101-331 Marine Law	913	298	0	1,211
35 101-333 Road Patrol	371	401	0	772
36 101-351 Jail	8,314	1,507	0	9,822
37 101-355 Sheriff-Animal Control	371	380	0	751
38 101-400 Planning	1,154	535	0	1,689
39 101-426 Emergency Management	367	494	0	862
40 101-430 Animal Control	1,043	842	0	1,885
41 101-441 DPW	0	11	0	11
43 101-631 Substance Abuse	0	4	0	4
44 101-648 Medical Examiners	0	20	0	20
45 101-681 Veterans Burial	0	72	0	72
46 101-682 Veterans Counselor	26	96	0	122
47 101-689 Soldiers & Sailors	0	9	0	9
49 101-999 Appropriations	0	41	0	41

**Barry County, Michigan**  
**2 CFR Part 200 Federal Cost Allocation Plan**

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**Allocation Summary**

Dept:5 101-215 Clerk

Department	Payroll / Fringe	Accounting	Gen. Govt	Total
50 201 Road Commission	\$0	\$109	\$0	\$109
51 205 Central Dispatch	6,811	1,265	0	8,077
52 208 Charlton Park Fund	2,602	1,256	0	3,858
53 215 Friend of the Court	5,456	603	0	6,059
55 226 Sheriff K9 Donation	0	1	0	1
56 227 Animal Shelter TNR Grant 2015	0	42	0	42
57 228 Solid Waste	0	141	0	141
58 229 Two Seven Oh Inc TNR	0	47	0	47
61 232 Animal Shelter Donations	0	24	0	24
62 233 Barry Comm Resource Net	0	12	0	12
65 236 Remonumentation Fund	137	229	0	366
67 244 Comm on Aging Building	0	3	0	3
69 248 Building Rehab Fund	0	30	0	30
70 250 Park & Rec Fund	134	217	0	350
71 252 Co Agriculture Preserve	0	1	0	1
73 255 EDC	0	4	0	4
74 256 ROD Automation	0	229	0	229
76 259 Local Corr Officer	0	18	0	18
77 260 Victims Services	0	22	0	22
78 261 Public Defender	30	17	0	47
80 264 Concealed Pistol Licensing	0	9	0	9
83 267 Crime Victim Rights	360	315	0	675
84 269 Law Library	0	46	0	46
85 275 Comm on Aging	10,530	2,008	0	12,538
86 276 CDBG	0	8	0	8
87 277 Middleville Police Serv	1,128	434	0	1,562
89 281 Swift & Sure Sanctions	575	451	0	1,026
90 282 56B Sobriety Court	464	498	0	962
91 283 Comm Corrections	241	440	0	681
93 285 Adult Drug Court	575	553	0	1,129
95 287 Mich Justice Training	0	11	0	11
96 290 Social Welfare	0	14	0	14
97 292 CC Probate	921	748	0	1,668
98 292 CC Wrap Around	434	459	0	893
99 292 CC Juv Justice	434	539	0	973
100 292 Child Care Fund	371	389	0	760
102 295 Airport Fund	0	393	0	393
103 297 Diverted Felons	0	11	0	11
104 352 FOC Ren Debt Relocations	0	5	0	5
105 354 Yankee Springs Water	0	4	0	4
106 355 Middleville Water Debt	0	4	0	4

**Barry County, Michigan**  
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**Allocation Summary**

Dept:5 101-215 Clerk

Department	Payroll / Fringe	Accounting	Gen. Govt	Total
107 356 Middleville Water Debt 206	\$0	\$4	\$0	\$4
108 357 Fawn Lake Sewer	0	5	0	5
109 358 Yankee Spring	0	4	0	4
110 359 Finkbeiner/Crain Debt	0	5	0	5
113 368 Thornapple Manor	0	17	0	17
116 374 1999 BPW Middleville	0	8	0	8
118 377 Leach & Middle Lake	0	4	0	4
124 506 2016 Delinquent Taxes	0	13	0	13
125 507 2017 Delenquent Tax Payment	0	1	0	1
129 512 Thornapple Manor Fund	0	122	0	122
132 515 2015 Delinquent Tax Payment	0	17	0	17
133 516 100% Tax Payment	0	5	0	5
134 517 Foreclosure Fund	0	1	0	1
135 588 Transit Fund	9,439	1,309	0	10,748
136 595 Commissary	0	330	0	330
137 660 Telephone	0	47	0	47
138 661 Vehicle Fund	0	35	0	35
139 676 Worker's Comp Fund	0	9	0	9
140 677 Health Ins. Fund	0	145	0	145
141 678 Disability Fund	0	258	0	258
142 680 Fringe Benefit Fund	260	4	0	264
143 681 Life Ins. Fund	0	18	0	18
144 682 Retirement Fund	0	46	0	46
145 683 Dental/Optical	0	265	0	265
146 684 Unemployment	0	11	0	11
147 711 Cementary Trust	0	1	0	1
150 801 Drain Fund	0	749	0	749
151 804 Drain Maint	0	54	0	54
153 843 Gun Lake Weed Assess	0	38	0	38
154 851 Drain Debt	0	5	0	5
155 852 Algonquin Lake Maintenance Func	0	7	0	7
157 Other	0	34	0	34
<b>Total</b>	<b>\$89,682</b>	<b>\$29,893</b>	<b>\$0</b>	<b>\$119,575</b>

**Barry County, Michigan**  
**2 CFR Part 200 Federal Cost Allocation Plan**  
**101-243 LAND INFORMATION**  
**Nature and Extent of Service**

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The Land Information Department acts as the information technology experts for the County. The Department provides coordination services for the IT needs of the individual departments, helps to standardize the software, hardware, and supports the network infrastructure. In addition, the staff maintains the [www.barrycounty.org](http://www.barrycounty.org) website and email system. The other services of the department, related to the County's mapping and GIS services, are considered General Government in nature and are not allocated.

For plan purposes, the costs of the department are separated into the following functions for allocation:

- **DP Support** - Activities supporting the network, hardware, and coordination of software purchases are identified and allocated to all departments and programs based on the number of PC's connected to the network in each department.
- **General Government** - The balance of the department's activities are considered General Government in nature and are not allocated in this plan.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.



**Barry County, Michigan**  
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**A. Department Costs**

Dept:6 101-243 Land Information Services

Description		Amount	General Admin	Data Processing Support	Gen Govt
<b>Personnel Costs</b>					
Salaries	S1	185,758	19,525	122,440	43,793
Salary % Split			10.51%	65.91%	23.58%
Benefits	S	99,010	10,407	65,261	23,342
Subtotal - Personnel Costs		284,768	29,932	187,701	67,135
<b>Services &amp; Supplies Cost</b>					
727-000 Office Supplies	S	1,179	124	777	278
807-000 Dues-Subscriptions	S	50	5	33	12
816-000 Contractual Services	S	0	0	0	0
816-010 Assessor Training	S	0	0	0	0
851-000 Telephone & Fax	S	901	95	594	212
861-000 Travel	S	836	88	551	197
957-000 Employee Training	S	0	0	0	0
Subtotal - Services & Supplies		2,966	312	1,955	699
<b>Department Cost Total</b>		287,734	30,243	189,656	67,835
<b>Adjustments to Cost</b>					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		287,734	30,243	189,656	67,835
General Admin Distribution			(30,243)	22,276	7,967
<b>Grand Total</b>		<b>\$287,734</b>		<b>\$211,932</b>	<b>\$75,802</b>
not allocated					

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:6 101-243 Land Information Services

Department	First Incoming	Second Incoming	Data Processing Support	Gen Govt
1 Old Library	\$2,306	\$5	\$1,703	\$609
Subtotal - Building Depreciation	2,306	5	1,703	609
2 Dept. Specific Equip.	20,912	225	15,569	5,568
Subtotal - Equipment Depreciation	20,912	225	15,569	5,568
3 County Coordination	1,502	237	1,281	458
3 Financial Reporting/Accounting	1,139	181	972	348
3 Computer Operations	238	38	203	73
3 Personnel Management	473	75	404	144
Subtotal - 101-175 Administration	3,352	531	2,860	1,023
4 Labor Counsel	342	10	260	93
Subtotal - 101-211 Legal Counsel	342	10	260	93
5 Payroll / Fringe	1,250	205	1,072	383
5 Accounting	326	53	280	100
Subtotal - 101-215 Clerk	1,576	259	1,351	483
6 Data Processing Support	0	6,089	4,485	1,604
Subtotal - 101-243 Land Information Services	0	6,089	4,485	1,604
7 General Fund Revenues	0	3,871	2,851	1,020
Subtotal - 101-253 Treasurer	0	3,871	2,851	1,020
8 Former Library	0	2,519	1,855	664
Subtotal - 101-265/266 Buildings & Grounds	0	2,519	1,855	664
9 Audit	0	427	315	112
9 Cost Plan	0	757	557	199
9 Accounting	0	289	213	76
9 Human Resource Admin	0	211	156	56
9 OPEB Valuation	0	236	174	62
Subtotal - 101-299 Miscellaneous	0	1,919	1,414	506
11 General Liability	0	306	226	81

**Barry County, Michigan**  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:6 101-243 Land Information Services

Department	First Incoming	Second Incoming	Data Processing Support	Gen Govt
11 Public Officials	\$0	\$753	\$555	\$198
11 Vehicle	0	754	555	199
11 Employee Benefits	0	1,311	966	345
11 Retirement Fund	0	12,691	9,348	3,343
Subtotal - 101-865 Insurance	0	15,816	11,649	4,167
12 Old Library	0	149	110	39
Subtotal - 101-865-1 Property Insuranc	0	149	110	39
13 Computer Services	0	5,576	4,107	1,469
Subtotal - 637 Data Processing	0	5,576	4,107	1,469
<b>Total Incoming</b>	28,489	36,969	48,213	17,245
<b>C. Total Allocated</b>		\$353,192	\$260,145	\$93,047
			73.66%	26.34%

**Barry County, Michigan**  
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**Data Processing Support Allocations**

Dept:6 101-243 Land Information Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	3	1.96%	\$4,567	\$0	\$4,567	\$0	\$4,567
5 101-215 Clerk	9	5.88%	13,701	0	13,701	0	13,701
6 101-243 Land Information Services	4	2.61%	6,089	0	6,089	0	6,089
8 101-265/266 Buildings & Grounds	2	1.31%	3,045	0	3,045	398	3,442
14 101-101 Bd of Commissioners	1	0.65%	1,522	0	1,522	199	1,721
15 101-140 Trial Court Criminal & Civil	25	16.34%	38,058	0	38,058	4,969	43,027
17 101-148 Family Division	18	11.76%	27,402	0	27,402	3,578	30,979
20 101-225 Equalization	4	2.61%	6,089	0	6,089	795	6,884
22 101-229-1 Prosecutor DP	14	9.15%	21,313	0	21,313	2,783	24,095
24 101-236 Register of Deeds	8	5.23%	12,179	0	12,179	1,590	13,769
29 101-275 Drain Commissioner	2	1.31%	3,045	0	3,045	398	3,442
31 101-301 Sheriff's Dept	25	16.34%	38,058	0	38,058	4,969	43,027
36 101-351 Jail	11	7.19%	16,746	0	16,746	2,186	18,932
38 101-400 Planning	3	1.96%	4,567	0	4,567	596	5,163
39 101-426 Emergency Management	1	0.65%	1,522	0	1,522	199	1,721
54 Friend of the Court - DP	16	10.46%	24,357	0	24,357	3,180	27,537
78 261 Public Defender	2	1.31%	3,045	0	3,045	398	3,442
93 285 Adult Drug Court	5	3.27%	7,612	0	7,612	994	8,605
<b>Subtotal</b>	153	100.00%	232,915	0	232,915	27,230	260,145
Direct Bills					0		0
<b>Total</b>					<b>\$232,915</b>		<b>\$260,145</b>

Basis Units: # of PCs on Network  
Source: IT Equipment Inventory

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**Allocation Summary**

Dept:6 101-243 Land Information Services

Department	Data Processing Support	Gen Govt	Total
3 101-175 Administration	\$4,567	\$0	\$4,567
5 101-215 Clerk	13,701	0	13,701
6 101-243 Land Information Services	6,089	0	6,089
8 101-265/266 Buildings & Grounds	3,442	0	3,442
14 101-101 Bd of Commissioners	1,721	0	1,721
15 101-140 Trial Court Criminal & Civil	43,027	0	43,027
17 101-148 Family Division	30,979	0	30,979
20 101-225 Equalization	6,884	0	6,884
22 101-229-1 Prosecutor DP	24,095	0	24,095
24 101-236 Register of Deeds	13,769	0	13,769
29 101-275 Drain Commissioner	3,442	0	3,442
31 101-301 Sheriff's Dept	43,027	0	43,027
36 101-351 Jail	18,932	0	18,932
38 101-400 Planning	5,163	0	5,163
39 101-426 Emergency Management	1,721	0	1,721
54 Friend of the Court - DP	27,537	0	27,537
78 261 Public Defender	3,442	0	3,442
93 285 Adult Drug Court	8,605	0	8,605
<b>Total</b>	<b>\$260,145</b>	<b>\$0</b>	<b>\$260,145</b>

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**101-253 COUNTY TREASURER**  
**Nature and Extent of Service**

The County Treasurer is the elected official responsible for the cash management of the County. The Treasurer receives, records, and disburses all County funds. Cash is deposited and invested by the Treasurer. The Treasurer collects delinquent taxes for the County, conducts tax sales, issues tax histories, and provides certificates for purposes of warranty deeds.

For plan purposes, the costs of the Treasurer's office are separated into three cost pools based on the number of revenue and /or cash transactions recorded by each function.

- **General Fund Receipts** - Costs associated with processing the general fund receipts are allocated to all general fund departments based on the number of expenditure transactions. In that the General Fund receipts are used to fund each of these agencies, the level of activity in the transactions is represented in the relative level of effort in processing and recording expenditures for each department.
- **Non-General Fund Receipts** - Costs for the non-general funds are allocated based on the number of revenue transactions posted for each fund.
- **General Government Receipts** - Costs associated with trust funds, delinquent tax funds, and the debt service funds are all considered general government in nature and are not allocated in this plan.

The Treasurer charges fees for certain services provided. The revenues generated by these services reduce the cost of the operations and are therefore subtracted from the costs in computing the net costs to be allocated.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments. Any direct charges made within the County's accounting system are adjusted through direct billing credits.

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**101-253 County Treasurer**  
**Nature and Extent of Service**  
**(Continued)**

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

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**A. Department Costs**

Dept:7 101-253 Treasurer

Description		Amount	General Admin	General Fund Revenues	Non-General Fund Revenues	Gen. Govt
<b>Personnel Costs</b>						
Salaries	S1	142,256	0	89,032	31,842	21,383
Salary % Split			.00%	62.59%	22.38%	15.03%
Benefits	S	81,130	0	50,776	18,160	12,195
Subtotal - Personnel Costs		223,386	0	139,807	50,001	33,578
<b>Services &amp; Supplies Cost</b>						
727-000 Office Supplies	S	1,709	0	1,070	383	257
729-000 Postage	S	2,000	0	1,252	448	301
807-000 Dues-Subscriptions	S	200	0	125	45	30
851-000 Telephone & Fax	S	433	0	271	97	65
914-020 Tax Bond	P	2,626	0	0	0	2,626
966-000 Software Maintenance	S	4,812	0	3,012	1,077	723
618-050 Other County Treasurer Serv	S	(312)	0	(195)	(70)	(47)
Subtotal - Services & Supplies		11,468	0	5,534	1,979	3,955
<b>Department Cost Total</b>		234,854	0	145,341	51,980	37,533
<b>Adjustments to Cost</b>						
Subtotal - Adjustments		0	0	0	0	0
<b>Total Costs After Adjustments</b>		234,854	0	145,341	51,980	37,533
General Admin Distribution			0	0	0	0
<b>Grand Total</b>		<b>\$234,854</b>		<b>\$145,341</b>	<b>\$51,980</b>	<b>\$37,533</b>
not allocated						



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**B. Incoming Costs - (Default Spread Salary%)**

Dept:7 101-253 Treasurer

Department	First Incoming	Second Incoming	General Fund Revenues	Non-General Fund Revenues	Gen. Govt
1 Courthouse	\$1,711	\$4	\$1,074	\$384	\$258
1 Annex	90	0	56	20	13
Subtotal - Building Depreciation	1,801	4	1,130	404	271
2 Courthouse	82	1	52	19	13
Subtotal - Equipment Depreciation	82	1	52	19	13
3 County Coordination	1,025	162	743	266	178
3 Financial Reporting/Accounting	1,158	184	840	301	202
3 Personnel Management	359	57	260	93	62
Subtotal - 101-175 Administration	2,542	403	1,843	659	443
4 Labor Counsel	114	3	74	26	18
Subtotal - 101-211 Legal Counsel	114	3	74	26	18
5 Payroll / Fringe	947	155	690	247	166
5 Accounting	332	54	242	86	58
Subtotal - 101-215 Clerk	1,279	210	932	333	224
7 General Fund Revenues	0	3,938	2,464	881	592
Subtotal - 101-253 Treasurer	0	3,938	2,464	881	592
8 Courthouse	0	6,085	3,808	1,362	915
8 Annex	0	1,243	778	278	187
Subtotal - 101-265/266 Buildings & Grc	0	7,328	4,586	1,640	1,101
9 Copier Service Leases & Maint	0	511	320	114	77
9 Audit	0	291	182	65	44
9 Cost Plan	0	757	473	169	114
9 Accounting	0	294	184	66	44
9 Human Resource Admin	0	160	100	36	24
9 OPEB Valuation	0	179	112	40	27
Subtotal - 101-299 Miscellaneous	0	2,192	1,372	491	329
10 Courthouse Security	0	3,750	2,347	839	564

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:7 101-253 Treasurer

Department	First Incoming	Second Incoming	General Fund Revenues	Non-General Fund Revenues	Gen. Govt
Subtotal - 101-334 Court Security	\$0	\$3,750	\$2,347	\$839	\$564
11 General Liability	0	209	131	47	31
11 Public Officials	0	571	357	128	86
11 Employee Benefits	0	993	622	222	149
11 Retirement Fund	0	9,615	6,018	2,152	1,445
Subtotal - 101-865 Insurance	0	11,388	7,127	2,549	1,712
12 Courthouse	0	1,307	818	293	196
12 Annex	0	50	31	11	7
Subtotal - 101-865-1 Property Insuranc	0	1,357	849	304	204
<b>Total Incoming</b>	5,818	30,573	22,776	8,146	5,470
<b>C. Total Allocated</b>		\$271,245	\$168,116	\$60,126	\$43,003
			61.98%	22.17%	15.85%

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**General Fund Revenues Allocations**

Dept:7 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	324	2.91%	\$4,339	\$0	\$4,339	\$0	\$4,339
4 101-211 Legal Counsel	54	0.49%	723	0	723	0	723
5 101-215 Clerk	400	3.60%	5,357	0	5,357	0	5,357
6 101-243 Land Information Services	289	2.60%	3,871	0	3,871	0	3,871
7 101-253 Treasurer	294	2.64%	3,938	0	3,938	0	3,938
8 101-265/266 Buildings & Grounds	1,138	10.23%	15,241	0	15,241	2,230	17,471
9 101-299 Miscellaneous	151	1.36%	2,022	0	2,022	296	2,318
10 101-334 Court Security	155	1.39%	2,076	0	2,076	304	2,380
11 101-865 Insurance	5	0.04%	67	0	67	10	77
14 101-101 Bd of Commissioners	300	2.70%	4,018	0	4,018	588	4,606
15 101-140 Trial Court Criminal & Civil	1,055	9.48%	14,129	0	14,129	2,068	16,197
16 101-147 Jury Board	30	0.27%	402	0	402	59	461
17 101-148 Family Division	770	6.92%	10,313	0	10,313	1,509	11,822
18 101-151 Adult Probation	58	0.52%	777	0	777	114	890
19 101-191 Elections	61	0.55%	817	0	817	120	937
20 101-225 Equalization	326	2.93%	4,366	0	4,366	639	5,005
21 101-229/CRV Prosecutor/Crime Victim	453	4.07%	6,067	0	6,067	888	6,955
23 101-230 Extraditions	1	0.01%	13	0	13	2	15
24 101-236 Register of Deeds	360	3.24%	4,821	0	4,821	706	5,527
25 101-254 Tax Tribunal	9	0.08%	121	0	121	18	138
26 101-257 Co-Op Extension	16	0.14%	214	0	214	31	246
28 101-601 Health	4	0.04%	54	0	54	8	61
29 101-275 Drain Commissioner	335	3.01%	4,487	0	4,487	657	5,143
30 101-280 Soil Conservation	1	0.01%	13	0	13	2	15
31 101-301 Sheriff's Dept	922	8.29%	12,348	0	12,348	1,807	14,155
33 101-317 Snowmobile Enforcement	29	0.26%	388	0	388	57	445
34 101-331 Marine Law	227	2.04%	3,040	0	3,040	445	3,485
35 101-333 Road Patrol	305	2.74%	4,085	0	4,085	598	4,683
36 101-351 Jail	1,147	10.31%	15,362	0	15,362	2,248	17,610
37 101-355 Sheriff-Animal Control	289	2.60%	3,871	0	3,871	566	4,437
38 101-400 Planning	407	3.66%	5,451	0	5,451	798	6,249
39 101-426 Emergency Management	376	3.38%	5,036	0	5,036	737	5,773
40 101-430 Animal Control	641	5.76%	8,585	0	8,585	1,256	9,841
41 101-441 DPW	8	0.07%	107	0	107	16	123
43 101-631 Substance Abuse	3	0.03%	40	0	40	6	46
44 101-648 Medical Examiners	15	0.13%	201	0	201	29	230
45 101-681 Veterans Burial	55	0.49%	737	0	737	108	844
46 101-682 Veterans Counselor	73	0.66%	978	0	978	143	1,121
47 101-689 Soldiers & Sailors	7	0.06%	94	0	94	14	107
49 101-999 Appropriations	31	0.28%	415	0	415	61	476

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**General Fund Revenues Allocations**

Dept:7 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
<b>Subtotal</b>	11,124	100.00%	148,982	0	148,982	19,134	168,116
Direct Bills					0		0
<hr/>							
<b>Total</b>					<b>\$148,982</b>		<b>\$168,116</b>
<hr/>							
Basis Units: Expenditure Transactions							
Source: GL Detail							

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**Non-General Fund Revenues Allocations**

Dept:7 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 201 Road Commission	89	1.84%	\$979	\$0	\$979	\$126	\$1,105
51 205 Central Dispatch	145	2.99%	1,595	0	1,595	205	1,800
52 208 Charlton Park Fund	245	5.06%	2,695	0	2,695	346	3,041
53 215 Friend of the Court	263	5.43%	2,893	0	2,893	372	3,264
55 226 Sheriff K9 Donation	1	0.02%	11	0	11	1	12
56 227 Animal Shelter TNR Grant 2015	3	0.06%	33	0	33	4	37
57 228 Solid Waste	9	0.19%	99	0	99	13	112
61 232 Animal Shelter Donations	72	1.49%	792	0	792	102	894
62 233 Barry Comm Resource Net	26	0.54%	286	0	286	37	323
65 236 Remonumentation Fund	4	0.08%	44	0	44	6	50
67 244 Comm on Aging Building	16	0.33%	176	0	176	23	199
68 247 Thornapple Namor Depr Fund	71	1.47%	781	0	781	100	881
69 248 Building Rehab Fund	42	0.87%	462	0	462	59	521
70 250 Park & Rec Fund	4	0.08%	44	0	44	6	50
71 252 Co Agriculture Preserve	1	0.02%	11	0	11	1	12
72 253 Master Land Use Prog	1	0.02%	11	0	11	1	12
73 255 EDC	1	0.02%	11	0	11	1	12
74 256 ROD Automation	553	11.42%	6,083	0	6,083	781	6,864
76 259 Local Corr Officer	12	0.25%	132	0	132	17	149
77 260 Victims Services	24	0.50%	264	0	264	34	298
78 261 Public Defender	1	0.02%	11	0	11	1	12
80 264 Concealed Pistol Licensing	916	18.91%	10,076	0	10,076	1,294	11,370
81 265 Drug Law Enforce	2	0.04%	22	0	22	3	25
82 266 Special Investigation	13	0.27%	143	0	143	18	161
83 267 Crime Victim Rights	3	0.06%	33	0	33	4	37
84 269 Law Library	2	0.04%	22	0	22	3	25
85 275 Comm on Aging	431	8.90%	4,741	0	4,741	609	5,350
86 276 CDBG	14	0.29%	154	0	154	20	174
87 277 Middleville Police Serv	16	0.33%	176	0	176	23	199
89 281 Swift & Sure Sanctions	55	1.14%	605	0	605	78	683
90 282 56B Sobriety Court	21	0.43%	231	0	231	30	261
91 283 Comm Corrections	27	0.56%	297	0	297	38	335
93 285 Adult Drug Court	118	2.44%	1,298	0	1,298	167	1,465
94 286 Juvenile Drug Court	2	0.04%	22	0	22	3	25
95 287 Mich Justice Training	2	0.04%	22	0	22	3	25
96 290 Social Welfare	12	0.25%	132	0	132	17	149
97 292 CC Probate	279	5.76%	3,069	0	3,069	394	3,463
99 292 CC Juv Justice	6	0.12%	66	0	66	8	74
100 292 Child Care Fund	1	0.02%	11	0	11	1	12
102 295 Airport Fund	468	9.66%	5,148	0	5,148	661	5,809
103 297 Diverted Felons	29	0.60%	319	0	319	41	360
135 588 Transit Fund	369	7.62%	4,059	0	4,059	521	4,580

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**Non-General Fund Revenues Allocations**

Dept:7 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
136 595 Commissary	23	0.47%	\$253	\$0	\$253	\$32	\$285
137 660 Telephone	12	0.25%	132	0	132	17	149
138 661 Vehicle Fund	1	0.02%	11	0	11	1	12
139 676 Worker's Comp Fund	37	0.76%	407	0	407	52	459
140 677 Health Ins. Fund	95	1.96%	1,045	0	1,045	134	1,179
141 678 Disability Fund	40	0.83%	440	0	440	57	496
142 680 Fringe Benefit Fund	65	1.34%	715	0	715	92	807
143 681 Life Ins. Fund	99	2.04%	1,089	0	1,089	140	1,229
144 682 Retirement Fund	41	0.85%	451	0	451	58	509
145 683 Dental/Optical	1	0.02%	11	0	11	1	12
146 684 Unemployment	43	0.89%	473	0	473	61	534
157 Other	18	0.37%	198	0	198	25	223
<b>Subtotal</b>	4,844	100.00%	53,283	0	53,283	6,843	60,126
Direct Bills					0		0
<b>Total</b>					<b>\$53,283</b>		<b>\$60,126</b>

Basis Units: Revenue Transactions  
Source: GL Detail

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**Allocation Summary**

Dept:7 101-253 Treasurer

Department	General Fund Revenues	Non-General Fund Revenues	Gen. Govt	Total
3 101-175 Administration	\$4,339	\$0	\$0	\$4,339
4 101-211 Legal Counsel	723	0	0	723
5 101-215 Clerk	5,357	0	0	5,357
6 101-243 Land Information Services	3,871	0	0	3,871
7 101-253 Treasurer	3,938	0	0	3,938
8 101-265/266 Buildings & Grounds	17,471	0	0	17,471
9 101-299 Miscellaneous	2,318	0	0	2,318
10 101-334 Court Security	2,380	0	0	2,380
11 101-865 Insurance	77	0	0	77
14 101-101 Bd of Commissioners	4,606	0	0	4,606
15 101-140 Trial Court Criminal & Civil	16,197	0	0	16,197
16 101-147 Jury Board	461	0	0	461
17 101-148 Family Division	11,822	0	0	11,822
18 101-151 Adult Probation	890	0	0	890
19 101-191 Elections	937	0	0	937
20 101-225 Equalization	5,005	0	0	5,005
21 101-229/CRV Prosecutor/Crime Victim	6,955	0	0	6,955
23 101-230 Extraditions	15	0	0	15
24 101-236 Register of Deeds	5,527	0	0	5,527
25 101-254 Tax Tribunal	138	0	0	138
26 101-257 Co-Op Extension	246	0	0	246
28 101-601 Health	61	0	0	61
29 101-275 Drain Commissioner	5,143	0	0	5,143
30 101-280 Soil Conservation	15	0	0	15
31 101-301 Sheriff's Dept	14,155	0	0	14,155
33 101-317 Snowmobile Enforcement	445	0	0	445
34 101-331 Marine Law	3,485	0	0	3,485
35 101-333 Road Patrol	4,683	0	0	4,683
36 101-351 Jail	17,610	0	0	17,610
37 101-355 Sheriff-Animal Control	4,437	0	0	4,437
38 101-400 Planning	6,249	0	0	6,249
39 101-426 Emergency Management	5,773	0	0	5,773
40 101-430 Animal Control	9,841	0	0	9,841
41 101-441 DPW	123	0	0	123
43 101-631 Substance Abuse	46	0	0	46
44 101-648 Medical Examiners	230	0	0	230
45 101-681 Veterans Burial	844	0	0	844
46 101-682 Veterans Counselor	1,121	0	0	1,121
47 101-689 Soldiers & Sailors	107	0	0	107
49 101-999 Appropriations	476	0	0	476
50 201 Road Commission	0	1,105	0	1,105

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**Allocation Summary**

Dept:7 101-253 Treasurer

Department	General Fund Revenues	Non-General Fund Revenues	Gen. Govt	Total
51 205 Central Dispatch	\$0	\$1,800	\$0	\$1,800
52 208 Charlton Park Fund	0	3,041	0	3,041
53 215 Friend of the Court	0	3,264	0	3,264
55 226 Sheriff K9 Donation	0	12	0	12
56 227 Animal Shelter TNR Grant 2015	0	37	0	37
57 228 Solid Waste	0	112	0	112
61 232 Animal Shelter Donations	0	894	0	894
62 233 Barry Comm Resource Net	0	323	0	323
65 236 Remonumentation Fund	0	50	0	50
67 244 Comm on Aging Building	0	199	0	199
68 247 Thornapple Namor Depr Fund	0	881	0	881
69 248 Building Rehab Fund	0	521	0	521
70 250 Park & Rec Fund	0	50	0	50
71 252 Co Agriculture Preserve	0	12	0	12
72 253 Master Land Use Prog	0	12	0	12
73 255 EDC	0	12	0	12
74 256 ROD Automation	0	6,864	0	6,864
76 259 Local Corr Officer	0	149	0	149
77 260 Victims Services	0	298	0	298
78 261 Public Defender	0	12	0	12
80 264 Concealed Pistol Licensing	0	11,370	0	11,370
81 265 Drug Law Enforce	0	25	0	25
82 266 Special Investigation	0	161	0	161
83 267 Crime Victim Rights	0	37	0	37
84 269 Law Library	0	25	0	25
85 275 Comm on Aging	0	5,350	0	5,350
86 276 CDBG	0	174	0	174
87 277 Middleville Police Serv	0	199	0	199
89 281 Swift & Sure Sanctions	0	683	0	683
90 282 56B Sobriety Court	0	261	0	261
91 283 Comm Corrections	0	335	0	335
93 285 Adult Drug Court	0	1,465	0	1,465
94 286 Juvenile Drug Court	0	25	0	25
95 287 Mich Justice Training	0	25	0	25
96 290 Social Welfare	0	149	0	149
97 292 CC Probate	0	3,463	0	3,463
99 292 CC Juv Justice	0	74	0	74
100 292 Child Care Fund	0	12	0	12
102 295 Airport Fund	0	5,809	0	5,809
103 297 Diverted Felons	0	360	0	360
135 588 Transit Fund	0	4,580	0	4,580



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**Allocation Summary**

Dept:7 101-253 Treasurer

Department	General Fund Revenues	Non-General Fund Revenues	Gen. Govt	Total
136 595 Commissary	\$0	\$285	\$0	\$285
137 660 Telephone	0	149	0	149
138 661 Vehicle Fund	0	12	0	12
139 676 Worker's Comp Fund	0	459	0	459
140 677 Health Ins. Fund	0	1,179	0	1,179
141 678 Disability Fund	0	496	0	496
142 680 Fringe Benefit Fund	0	807	0	807
143 681 Life Ins. Fund	0	1,229	0	1,229
144 682 Retirement Fund	0	509	0	509
145 683 Dental/Optical	0	12	0	12
146 684 Unemployment	0	534	0	534
157 Other	0	223	0	223
<b>Total</b>	<b>\$168,116</b>	<b>\$60,126</b>	<b>\$0</b>	<b>\$228,242</b>

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**101-265 BUILDINGS AND GROUNDS**  
**Nature and Extent of Service**

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The Buildings and Grounds Department provides the primary County facilities with maintenance services, including repairs, utilities, and the grounds' upkeep necessary to allow the various departments and programs that operate within the facilities with safe and functional office space.

Barry County separately budgets for the operation of the Health Building in 101-266. Costs include janitorial, maintenance, utilities and operating expenditures. These costs have been added to this schedule and allocated based on time studies completed by the building and grounds staff.

Certain expenses that were paid from Fund 248 that have not been capitalized have been added to this schedule for distribution to the various buildings that were affected.

For plan purposes, the costs for the department have been separated into the following categories and allocated as described:

- **Courthouse** - Maintenance and operating expenses for the Courthouse have been allocated to all occupant departments based on their assigned square footages.
- **Annex** - Maintenance and operating expenses for the Annex have been allocated to all occupant departments based on their assigned square footages.
- **Courts and Law Building** - Maintenance and operating expenses for the Courts and Law Building have been allocated to all occupant departments based on their assigned square footages.
- **FOC Building** - Maintenance and operating expenses for the Friend of the Court (FOC) Building have been allocated directly to the FOC.

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**101-265 BUILDINGS AND GROUNDS**  
**Nature and Extent of Service**  
**(Continued)**

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- **Health Department Building** - Maintenance and operating expenses for the Health Department Building have been allocated directly to the Health Department Building.
- **Former Library** - The former Library building is used to house several departments. Costs for the operation of the building are allocated based on the assigned square footages of the occupants.
- **Sheriff Dept/Jail** - The Buildings and Grounds department provides maintenance services for the Sheriff's Department. The identified costs are allocated directly to the Sheriff's Department.
- **Animal Shelter** - The Buildings and Grounds department provides maintenance services for the Animal Shelter, as well as paying for the cost of parking lot lighting. These costs are allocated directly to the Animal Shelter.
- **Mental Health Building** - The Buildings and Grounds department pays for the cost of the parking lot lighting at the Mental Health facility. These costs have been allocated directly to the Mental Health program.
- **Other** - Miscellaneous utility bills paid by the Building and Grounds department, including parking lot lighting at other County buildings, and capitalized projects are identified in this function and allocated to Other.

**NOTE:** A credit in the amount of \$41,288 was identified in 2018 for HVAC equipment purchased in 2017. The 2017 cost allocation plan did not allocate the original charge because it was identified as part of a capital project. For plan purposes, this credit has been combined with costs assigned to other.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

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**2 CFR Part 200 Federal Cost Allocation Plan**

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**A. Department Costs**

**Dept:8 101-265/266 Buildings & Grounds**

Description		Amount	General Admin	Courthouse	Annex	Courts & Law	FOC Building	Health Dept. Building	Former Library	Sheriff Dept / Jail
<b>Personnel Costs</b>										
Salaries	S1	205,521	37,447	21,265	4,942	84,755	15,746	30,590	5,223	5,137
Salary % Split			18.22%	10.35%	2.40%	41.24%	7.66%	14.88%	2.54%	2.50%
Benefits	S	112,370	20,474	11,627	2,702	46,340	8,609	16,725	2,856	2,809
<b>Subtotal - Personnel Costs</b>		<b>317,891</b>	<b>57,921</b>	<b>32,892</b>	<b>7,644</b>	<b>131,095</b>	<b>24,355</b>	<b>47,315</b>	<b>8,079</b>	<b>7,946</b>
<b>Services &amp; Supplies Cost</b>										
777-000 Janitor Supplies	S	8,429	1,536	872	203	3,476	646	1,255	214	211
808-000 Contractual Serv/Snow Plowir	S	27,415	4,995	2,837	659	11,306	2,100	4,080	697	685
816-000 Contractual Services	P	108,416	30,821	15,063	0	33,081	3,025	22,991	2,027	0
921-000 Utilities	P	146,503	166	13,533	19,781	51,601	12,387	25,251	10,122	0
925-000 Trash Pickup	P	3,736	0	0	0	1,549	1,169	1,019	0	0
925-010 Water/Sewer	S	16,351	2,979	1,692	393	6,743	1,253	2,434	416	409
931-000 Building Repairs & Maintenance	S	17,188	3,132	1,778	413	7,088	1,317	2,558	437	430
960-020 Lighting	S	1,133	206	117	27	467	87	169	29	28
727-000 Office Supplies	S	0	0	0	0	0	0	0	0	0
745-000 Gas & Oil	S	955	174	99	23	394	73	142	24	24
851-000 Telephone & Fax	S	1,530	279	158	37	631	117	228	39	38
932-000 Equipment Repairs & Maint	S	1,610	293	167	39	664	123	240	41	40
961-010 Landscaping	S	1,300	237	135	31	536	100	193	33	32
248-966-931-000 Building Rehab	P	350	0	0	0	0	0	0	0	175
248-966-816-000 Contractual Services	P	13,892	0	2,558	0	0	0	0	1,035	0
248-866-960-000 Miscellaneous Exper	P	60,813	0	920	0	0	0	0	0	0
248-866-979-000 Capital Outlay/Yard & D		97,906	0	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>507,527</b>	<b>44,819</b>	<b>39,928</b>	<b>21,607</b>	<b>117,536</b>	<b>22,397</b>	<b>60,560</b>	<b>15,113</b>	<b>2,072</b>
<b>Department Cost Total</b>		<b>825,418</b>	<b>102,740</b>	<b>72,820</b>	<b>29,251</b>	<b>248,632</b>	<b>46,752</b>	<b>107,875</b>	<b>23,192</b>	<b>10,018</b>
<b>Adjustments to Cost</b>										
248-866-979-000 Capital Outlay/Yard & D		(97,906)	0	0	0	0	0	0	0	0

**Barry County, Michigan**  
**2 CFR Part 200 Federal Cost Allocation Plan**

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**A. Department Costs**

Dept:8 101-265/266 Buildings & Grounds

Description	Amount	General Admin	Courthouse	Annex	Courts & Law	FOC Building	Health Dept. Building	Former Library	Sheriff Dept / Jail
Subtotal - Adjustments	(97,906)	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>	727,512	102,740	72,820	29,251	248,632	46,752	107,875	23,192	10,018
General Admin Distribution		(102,740)	12,999	3,021	51,809	9,625	18,699	3,193	3,140
<b>Grand Total</b>	<b>\$727,512</b>		<b>\$85,819</b>	<b>\$32,272</b>	<b>\$300,441</b>	<b>\$56,377</b>	<b>\$126,574</b>	<b>\$26,385</b>	<b>\$13,158</b>

**Barry County, Michigan**  
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CY 2018  
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**A. Department Costs**

Dept:8 101-265/266 Buildings & Grounds

Description		Amount	Animal Shelter	Mental Health	Other
<b>Personnel Costs</b>					
Salaries	S1	205,521	416	0	0
Salary % Split			.20%	.00%	.00%
Benefits	S	112,370	227	0	0
Subtotal - Personnel Costs		317,891	643	0	0
<b>Services &amp; Supplies Cost</b>					
777-000 Janitor Supplies	S	8,429	17	0	0
808-000 Contractual Serv/Snow Plowir	S	27,415	55	0	0
816-000 Contractual Services	P	108,416	1,407	0	0
921-000 Utilities	P	146,503	11,612	611	1,438
925-000 Trash Pickup	P	3,736	0	0	0
925-010 Water/Sewer	S	16,351	33	0	0
931-000 Building Repairs & Maintenance	S	17,188	35	0	0
960-020 Lighting	S	1,133	2	0	0
727-000 Office Supplies	S	0	0	0	0
745-000 Gas & Oil	S	955	2	0	0
851-000 Telephone & Fax	S	1,530	3	0	0
932-000 Equipment Repairs & Maint	S	1,610	3	0	0
961-010 Landscaping	S	1,300	3	0	0
248-966-931-000 Building Rehab	P	350	0	0	175
248-966-816-000 Contractual Services	P	13,892	9,379	0	920
248-866-960-000 Miscellaneous Exper	P	60,813	8,575	0	51,318
248-866-979-000 Capital Outlay/Yard & D		97,906	0	0	0
Subtotal - Services & Supplies		507,527	31,127	611	53,851
<b>Department Cost Total</b>		825,418	31,771	611	53,851
<b>Adjustments to Cost</b>					
248-866-979-000 Capital Outlay/Yard & D		(97,906)	0	0	0

**Barry County, Michigan**  
**2 CFR Part 200 Federal Cost Allocation Plan**

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**A. Department Costs**

Dept:8 101-265/266 Buildings & Grounds

Description	Amount	Animal Shelter	Mental Health	Other
Subtotal - Adjustments	(97,906)	0	0	0
<b>Total Costs After Adjustments</b>	727,512	31,771	611	53,851
General Admin Distribution		254	0	0
<b>Grand Total</b>	<b>\$727,512</b>	<b>\$32,025</b>	<b>\$611</b>	<b>\$53,851</b>

**Barry County, Michigan**  
**2 CFR Part 200 Federal Cost Allocation Plan**

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:8 101-265/266 Buildings & Grounds**

Department	First Incoming	Second Incoming	Courthouse	Annex	Courts & Law	FOC Building	Health Dept. Building	Former Library	Sheriff Dept / Jail	Animal Shelter
1 Courthouse	\$460	\$1	\$58	\$14	\$233	\$43	\$84	\$14	\$14	\$1
1 Annex	113	0	14	3	57	11	21	4	3	0
1 Courts & Law	4,555	10	578	134	2,302	428	831	142	140	11
1 Old Library	9,037	21	1,146	266	4,568	849	1,649	281	277	22
Subtotal - Building Depreciation	14,165	32	1,796	417	7,160	1,330	2,584	441	434	35
2 C & L Building Equipment	87	1	11	3	44	8	16	3	3	0
2 Courthouse	22	0	3	1	11	2	4	1	1	0
2 Dept. Specific Equip.	841	9	108	25	429	80	155	26	26	2
2 Vehicles	4,139	45	529	123	2,110	392	761	130	128	10
Subtotal - Equipment Depreciation	5,089	55	651	151	2,594	482	936	160	157	13
3 County Coordination	2,969	470	435	101	1,734	322	626	107	105	9
3 Financial Reporting/Accounting	4,484	713	658	153	2,621	487	946	162	159	13
3 Computer Operations	119	19	17	4	70	13	25	4	4	0
3 Personnel Management	685	108	100	23	400	74	144	25	24	2
Subtotal - 101-175 Administration	8,257	1,310	1,210	281	4,824	896	1,741	297	292	24
4 Labor Counsel	456	14	59	14	237	44	86	15	14	1
Subtotal - 101-211 Legal Counsel	456	14	59	14	237	44	86	15	14	1
5 Payroll / Fringe	1,808	297	266	62	1,061	197	383	65	64	5
5 Accounting	1,285	210	189	44	754	140	272	46	46	4
Subtotal - 101-215 Clerk	3,093	507	455	106	1,815	337	655	112	110	9
6 Data Processing Support	3,045	398	436	101	1,736	322	626	107	105	9
Subtotal - 101-243 Land Information S	3,045	398	436	101	1,736	322	626	107	105	9
7 General Fund Revenues	15,241	2,230	2,211	514	8,810	1,637	3,180	543	534	43
Subtotal - 101-253 Treasurer	15,241	2,230	2,211	514	8,810	1,637	3,180	543	534	43
8 Courthouse	0	1,636	207	48	825	153	298	51	50	4
8 Annex	0	1,575	199	46	794	148	287	49	48	4
8 Courts & Law	0	12,460	1,576	366	6,283	1,167	2,268	387	381	31
8 Former Library	0	9,870	1,249	290	4,977	925	1,796	307	302	24



**Barry County, Michigan**  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:8 101-265/266 Buildings & Grounds

Department	First Incoming	Second Incoming	Courthouse	Annex	Courts & Law	FOC Building	Health Dept. Building	Former Library	Sheriff Dept / Jail	Animal Shelter
Subtotal - 101-265/266 Buildings & Grc	\$0	\$25,540	\$3,231	\$751	\$12,879	\$2,393	\$4,648	\$794	\$781	\$63
9 Copier Service Leases & Maint	0	976	123	29	492	91	178	30	30	2
9 Audit	0	844	107	25	426	79	154	26	26	2
9 Cost Plan	0	757	96	22	381	71	138	24	23	2
9 Accounting	0	1,136	144	33	573	106	207	35	35	3
9 Human Resource Admin	0	306	39	9	154	29	56	9	9	1
9 OPEB Valuation	0	341	43	10	172	32	62	11	10	1
Subtotal - 101-299 Miscellaneous	0	4,360	552	128	2,199	408	794	135	133	11
10 Courthouse Security	0	1,008	128	30	508	94	183	31	31	2
10 C&L Building Security	0	2,173	275	64	1,096	204	395	68	66	5
Subtotal - 101-334 Court Security	0	3,181	402	94	1,604	298	579	99	97	8
11 General Liability	0	606	77	18	305	57	110	19	19	1
11 Public Officials	0	1,090	138	32	550	102	198	34	33	3
11 Vehicle	0	754	95	22	380	71	137	23	23	2
11 Employee Benefits	0	1,896	240	56	956	178	345	59	58	5
11 Retirement Fund	0	18,356	2,322	540	9,257	1,720	3,341	570	561	45
Subtotal - 101-865 Insurance	0	22,702	2,872	668	11,448	2,127	4,132	705	694	56
12 Courthouse	0	351	44	10	177	33	64	11	11	1
12 Annex	0	63	8	2	32	6	11	2	2	0
12 Courts & Law	0	497	63	15	250	47	90	15	15	1
12 Old Library	0	584	74	17	295	55	106	18	18	1
12 Other Buildings	0	111	14	3	56	10	20	3	3	0
Subtotal - 101-865-1 Property Insuranc	0	1,605	203	47	810	150	292	50	49	4
13 Computer Services	0	2,788	353	82	1,406	261	507	87	85	7
Subtotal - 637 Data Processing	0	2,788	353	82	1,406	261	507	87	85	7
<b>Total Incoming</b>	<b>49,347</b>	<b>64,722</b>	<b>14,432</b>	<b>3,354</b>	<b>57,522</b>	<b>10,687</b>	<b>20,761</b>	<b>3,545</b>	<b>3,486</b>	<b>282</b>
<b>C. Total Allocated</b>		<b>\$841,581</b>	<b>\$100,251</b>	<b>\$35,626</b>	<b>\$357,962</b>	<b>\$67,064</b>	<b>\$147,335</b>	<b>\$29,929</b>	<b>\$16,645</b>	<b>\$32,307</b>
			11.91%	4.23%	42.53%	7.97%	17.51%	3.56%	1.98%	3.84%

**Barry County, Michigan**  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:8 101-265/266 Buildings & Grounds

Department	First Incoming	Second Incoming	Mental Health	Other
1 Courthouse	\$460	\$1	\$0	\$0
1 Annex	113	0	0	0
1 Courts & Law	4,555	10	0	0
1 Old Library	9,037	21	0	0
Subtotal - Building Depreciation	14,165	32	0	0
2 C & L Building Equipment	87	1	0	0
2 Courthouse	22	0	0	0
2 Dept. Specific Equip.	841	9	0	0
2 Vehicles	4,139	45	0	0
Subtotal - Equipment Depreciation	5,089	55	0	0
3 County Coordination	2,969	470	0	0
3 Financial Reporting/Accounting	4,484	713	0	0
3 Computer Operations	119	19	0	0
3 Personnel Management	685	108	0	0
Subtotal - 101-175 Administration	8,257	1,310	0	0
4 Labor Counsel	456	14	0	0
Subtotal - 101-211 Legal Counsel	456	14	0	0
5 Payroll / Fringe	1,808	297	0	0
5 Accounting	1,285	210	0	0
Subtotal - 101-215 Clerk	3,093	507	0	0
6 Data Processing Support	3,045	398	0	0
Subtotal - 101-243 Land Information S	3,045	398	0	0
7 General Fund Revenues	15,241	2,230	0	0
Subtotal - 101-253 Treasurer	15,241	2,230	0	0
8 Courthouse	0	1,636	0	0
8 Annex	0	1,575	0	0
8 Courts & Law	0	12,460	0	0
8 Former Library	0	9,870	0	0

**Barry County, Michigan**  
**2 CFR Part 200 Federal Cost Allocation Plan**

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:8 101-265/266 Buildings & Grounds

Department	First Incoming	Second Incoming	Mental Health	Other
Subtotal - 101-265/266 Buildings & Grc	\$0	\$25,540	\$0	\$0
9 Copier Service Leases & Maint	0	976	0	0
9 Audit	0	844	0	0
9 Cost Plan	0	757	0	0
9 Accounting	0	1,136	0	0
9 Human Resource Admin	0	306	0	0
9 OPEB Valuation	0	341	0	0
Subtotal - 101-299 Miscellaneous	0	4,360	0	0
10 Courthouse Security	0	1,008	0	0
10 C&L Building Security	0	2,173	0	0
Subtotal - 101-334 Court Security	0	3,181	0	0
11 General Liability	0	606	0	0
11 Public Officials	0	1,090	0	0
11 Vehicle	0	754	0	0
11 Employee Benefits	0	1,896	0	0
11 Retirement Fund	0	18,356	0	0
Subtotal - 101-865 Insurance	0	22,702	0	0
12 Courthouse	0	351	0	0
12 Annex	0	63	0	0
12 Courts & Law	0	497	0	0
12 Old Library	0	584	0	0
12 Other Buildings	0	111	0	0
Subtotal - 101-865-1 Property Insuranc	0	1,605	0	0
13 Computer Services	0	2,788	0	0
Subtotal - 637 Data Processing	0	2,788	0	0
<b>Total Incoming</b>	49,347	64,722	0	0
<b>C. Total Allocated</b>		<b>\$841,581</b>	<b>\$611</b>	<b>\$53,851</b>
		0.07%	6.40%	

**Barry County, Michigan**  
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**Courthouse Allocations**

Dept:8 101-265/266 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	704	6.25%	\$5,757	\$0	\$5,757	\$0	\$5,757
5 101-215 Clerk	1,471	13.07%	12,030	0	12,030	0	12,030
7 101-253 Treasurer	744	6.61%	6,085	0	6,085	0	6,085
8 101-265/266 Buildings & Grounds	200	1.78%	1,636	0	1,636	0	1,636
10 101-334 Court Security	240	2.13%	1,963	0	1,963	241	2,204
14 101-101 Bd of Commissioners	810	7.20%	6,624	0	6,624	815	7,439
15 101-140 Trial Court Criminal & Civil	4,115	36.56%	33,653	0	33,653	4,141	37,794
20 101-225 Equalization	570	5.06%	4,662	0	4,662	574	5,235
24 101-236 Register of Deeds	760	6.75%	6,215	0	6,215	765	6,980
29 101-275 Drain Commissioner	546	4.85%	4,465	0	4,465	549	5,015
38 101-400 Planning	596	5.29%	4,874	0	4,874	600	5,474
39 101-426 Emergency Management	144	1.28%	1,178	0	1,178	145	1,323
84 269 Law Library	357	3.17%	2,920	0	2,920	359	3,279
<b>Subtotal</b>	11,257	100.00%	92,063	0	92,063	8,189	100,251
Direct Bills					0		0
<b>Total</b>					<b>\$92,063</b>		<b>\$100,251</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans

**Barry County, Michigan**  
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**Annex Allocations**

Dept:8 101-265/266 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-253 Treasurer	105	3.69%	\$1,243	\$0	\$1,243	\$0	\$1,243
8 101-265/266 Buildings & Grounds	133	4.67%	1,575	0	1,575	0	1,575
91 283 Comm Corrections	219	7.69%	2,593	0	2,593	160	2,753
93 285 Adult Drug Court	284	9.97%	3,363	0	3,363	207	3,570
156 Mental Health	2,107	73.98%	24,948	0	24,948	1,536	26,485
<b>Subtotal</b>	2,848	100.00%	33,722	0	33,722	1,903	35,626
Direct Bills					0		0
<b>Total</b>					<b>\$33,722</b>		<b>\$35,626</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans

**Barry County, Michigan**  
**2 CFR Part 200 Federal Cost Allocation Plan**

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**Courts & Law Allocations**

Dept:8 101-265/266 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265/266 Buildings & Grounds	864	3.83%	\$12,460	\$0	\$12,460	\$0	\$12,460
10 101-334 Court Security	375	1.66%	5,408	0	5,408	564	5,972
15 101-140 Trial Court Criminal & Civil	5,388	23.88%	77,701	0	77,701	8,106	85,806
17 101-148 Family Division	5,698	25.26%	82,171	0	82,171	8,572	90,743
18 101-151 Adult Probation	2,848	12.62%	41,071	0	41,071	4,284	45,356
21 101-229/CRV Prosecutor/Crime Victim	2,220	9.84%	32,015	0	32,015	3,340	35,354
78 261 Public Defender	639	2.83%	9,215	0	9,215	961	10,176
84 269 Law Library	240	1.06%	3,461	0	3,461	361	3,822
91 283 Comm Corrections	230	1.02%	3,317	0	3,317	346	3,663
93 285 Adult Drug Court	298	1.32%	4,297	0	4,297	448	4,746
98 292 CC Wrap Around	120	0.53%	1,731	0	1,731	181	1,911
99 292 CC Juv Justice	336	1.49%	4,845	0	4,845	505	5,351
100 292 Child Care Fund	670	2.97%	9,662	0	9,662	1,008	10,670
157 Other	2,633	11.67%	37,971	0	37,971	3,961	41,932
<b>Subtotal</b>	<b>22,559</b>	<b>100.00%</b>	<b>325,325</b>	<b>0</b>	<b>325,325</b>	<b>32,638</b>	<b>357,962</b>
Direct Bills					0		0
<b>Total</b>					<b>\$325,325</b>		<b>\$357,962</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans

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**FOC Building Allocations**

**Dept:8 101-265/266 Buildings & Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 215 Friend of the Court	1	100.00%	\$61,000	\$0	\$61,000	\$6,063	\$67,064
<b>Subtotal</b>	1	100.00%	61,000	0	61,000	6,063	67,064
Direct Bills					0		0
<b>Total</b>					<b>\$61,000</b>		<b>\$67,064</b>
Basis Units: Direct to FOC							
Source:							

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**Health Dept. Building Allocations**

**Dept:8 101-265/266 Buildings & Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
27 101-266 Health Dept Building	1	100.00%	\$135,555	\$0	\$135,555	\$11,780	\$147,335
<b>Subtotal</b>	1	100.00%	135,555	0	135,555	11,780	147,335
Direct Bills					0		0
<b>Total</b>					<b>\$135,555</b>		<b>\$147,335</b>

Basis Units: Direct to Health Dept.  
Source:



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**Former Library Allocations**

Dept:8 101-265/266 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-243 Land Information Services	1,125.00	9.02%	\$2,519	\$0	\$2,519	\$0	\$2,519
8 101-265/266 Buildings & Grounds	4,408.40	35.35%	9,870	0	9,870	0	9,870
13 637 Data Processing	4,240.20	34.00%	9,493	0	9,493	1,230	10,723
24 101-236 Register of Deeds	256.00	2.05%	573	0	573	74	647
26 101-257 Co-Op Extension	2,035.00	16.32%	4,556	0	4,556	590	5,146
38 101-400 Planning	405.00	3.25%	907	0	907	117	1,024
<b>Subtotal</b>	12,469.60	100.00%	27,918	0	27,918	2,011	29,929
Direct Bills					0		0
<b>Total</b>					<b>\$27,918</b>		<b>\$29,929</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans

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**Sheriff Dept / Jail Allocations**

**Dept:8 101-265/266 Buildings & Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
31 101-301 Sheriff's Dept	10,261	82.57%	\$12,110	\$0	\$12,110	\$1,633	\$13,743
36 101-351 Jail	2,166	17.43%	2,556	0	2,556	345	2,901
<b>Subtotal</b>	12,427	100.00%	14,666	0	14,666	1,978	16,645
Direct Bills					0		0
<b>Total</b>					<b>\$14,666</b>		<b>\$16,645</b>

Basis Units: Direct to Sheriff  
Source:

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**Animal Shelter Allocations**

Dept:8 101-265/266 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40 101-430 Animal Control	1	100.00%	\$32,147	\$0	\$32,147	\$160	\$32,307
<b>Subtotal</b>	1	100.00%	32,147	0	32,147	160	32,307
Direct Bills					0		0
<b>Total</b>					<b>\$32,147</b>		<b>\$32,307</b>

Basis Units: Direct to Animal Shelter  
Source:

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**Mental Health Allocations**

Dept:8 101-265/266 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
156 Mental Health	1	100.00%	\$611	\$0	\$611	\$0	\$611
<b>Subtotal</b>	1	100.00%	611	0	611	0	611
Direct Bills					0		0
<b>Total</b>					<b>\$611</b>		<b>\$611</b>
Basis Units: Direct to Mental Health							
Source:							

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**Other Allocations**

Dept:8 101-265/266 Buildings & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
157 Other	1	100.00%	\$53,851	\$0	\$53,851	\$0	\$53,851
<b>Subtotal</b>	1	100.00%	53,851	0	53,851	0	53,851
Direct Bills					0		0
<b>Total</b>					<b>\$53,851</b>		<b>\$53,851</b>
Basis Units: Direct to Other							
Source:							

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**Allocation Summary**

Dept:8 101-265/266 Buildings & Grounds

Department	Courthouse	Annex	Courts & Law	FOC Building	Health Dept. Building	Former Library	Sheriff Dept / Jail	Animal Shelter	Mental Health	Other
3 101-175 Administration	\$5,757	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 101-215 Clerk	12,030	0	0	0	0	0	0	0	0	0
6 101-243 Land Information Services	0	0	0	0	0	2,519	0	0	0	0
7 101-253 Treasurer	6,085	1,243	0	0	0	0	0	0	0	0
8 101-265/266 Buildings & Grounds	1,636	1,575	12,460	0	0	9,870	0	0	0	0
10 101-334 Court Security	2,204	0	5,972	0	0	0	0	0	0	0
13 637 Data Processing	0	0	0	0	0	10,723	0	0	0	0
14 101-101 Bd of Commissioners	7,439	0	0	0	0	0	0	0	0	0
15 101-140 Trial Court Criminal & Civil	37,794	0	85,806	0	0	0	0	0	0	0
17 101-148 Family Division	0	0	90,743	0	0	0	0	0	0	0
18 101-151 Adult Probation	0	0	45,356	0	0	0	0	0	0	0
20 101-225 Equalization	5,235	0	0	0	0	0	0	0	0	0
21 101-229/CRV Prosecutor/Crime Victim	0	0	35,354	0	0	0	0	0	0	0
24 101-236 Register of Deeds	6,980	0	0	0	0	647	0	0	0	0
26 101-257 Co-Op Extension	0	0	0	0	0	5,146	0	0	0	0
27 101-266 Health Dept Building	0	0	0	0	147,335	0	0	0	0	0
29 101-275 Drain Commissioner	5,015	0	0	0	0	0	0	0	0	0
31 101-301 Sheriff's Dept	0	0	0	0	0	0	13,743	0	0	0
36 101-351 Jail	0	0	0	0	0	0	2,901	0	0	0
38 101-400 Planning	5,474	0	0	0	0	1,024	0	0	0	0
39 101-426 Emergency Management	1,323	0	0	0	0	0	0	0	0	0
40 101-430 Animal Control	0	0	0	0	0	0	0	32,307	0	0
53 215 Friend of the Court	0	0	0	67,064	0	0	0	0	0	0
78 261 Public Defender	0	0	10,176	0	0	0	0	0	0	0
84 269 Law Library	3,279	0	3,822	0	0	0	0	0	0	0
91 283 Comm Corrections	0	2,753	3,663	0	0	0	0	0	0	0
93 285 Adult Drug Court	0	3,570	4,746	0	0	0	0	0	0	0
98 292 CC Wrap Around	0	0	1,911	0	0	0	0	0	0	0
99 292 CC Juv Justice	0	0	5,351	0	0	0	0	0	0	0
100 292 Child Care Fund	0	0	10,670	0	0	0	0	0	0	0
156 Mental Health	0	26,485	0	0	0	0	0	0	611	0
157 Other	0	0	41,932	0	0	0	0	0	0	53,851
<b>Total</b>	<b>\$100,251</b>	<b>\$35,626</b>	<b>\$357,962</b>	<b>\$67,064</b>	<b>\$147,335</b>	<b>\$29,929</b>	<b>\$16,645</b>	<b>\$32,307</b>	<b>\$611</b>	<b>\$53,851</b>

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**Allocation Summary**

Dept:8 101-265/266 Buildings & Grounds

Department	Total
3 101-175 Administration	\$5,757
5 101-215 Clerk	12,030
6 101-243 Land Information Services	2,519
7 101-253 Treasurer	7,328
8 101-265/266 Buildings & Grounds	25,540
10 101-334 Court Security	8,176
13 637 Data Processing	10,723
14 101-101 Bd of Commissioners	7,439
15 101-140 Trial Court Criminal & Civil	123,600
17 101-148 Family Division	90,743
18 101-151 Adult Probation	45,356
20 101-225 Equalization	5,235
21 101-229/CRV Prosecutor/Crime Victim	35,354
24 101-236 Register of Deeds	7,628
26 101-257 Co-Op Extension	5,146
27 101-266 Health Dept Building	147,335
29 101-275 Drain Commissioner	5,015
31 101-301 Sheriff's Dept	13,743
36 101-351 Jail	2,901
38 101-400 Planning	6,498
39 101-426 Emergency Management	1,323
40 101-430 Animal Control	32,307
53 215 Friend of the Court	67,064
78 261 Public Defender	10,176
84 269 Law Library	7,101
91 283 Comm Corrections	6,416
93 285 Adult Drug Court	8,316
98 292 CC Wrap Around	1,911
99 292 CC Juv Justice	5,351
100 292 Child Care Fund	10,670
156 Mental Health	27,096
157 Other	95,783
<b>Total</b>	<b>\$841,581</b>

**Barry County, Michigan**  
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**101-299 MISCELLANEOUS**  
**Nature and Extent of Services**

The County budgets various services in a single general fund activity identified as Miscellaneous (101-299). For plan purposes, several of the services have been included for allocation to benefitting departments. The following functions have been identified for allocation:

- **Copier Service Leases** - The various copiers located in the Courthouse Complex are maintained under various agreements. Operating supplies, excluding paper, are identified and allocated to the various departments located in the Complex based on the number of employees by department.
- **Departmental Copier/Paper** - Costs of paper/copier maintenance that has been identified by the County as benefitting specific departments has been allocated to benefitting departments based on actual cost.
- **Annual County Audit** - The County is required to secure an annual audit of the County's financial statements. The Audit provides assurance to the citizens, the State, and investors as to the accuracy of the status of the County's financial status. The cost for the Audit is allocated to all departments based on the dollar value of the expenditures identified in the Audit.
- **Cost Allocation Plan** - The County contracts with a vendor to prepare a Cost Allocation Plan to provide documentation on the distribution of the shared costs paid for by the County which benefit multiple departments or programs. The plan is prepared based on the 2 CFR Part 200 guidelines. The cost of the preparation is distributed to each of the central service departments equally.
- **Accounting Services** - The County contracts with a local vendor to provide supplemental accounting services. The cost for the accounting service is allocated to all departments based on the total number of accounting transactions posted during the year.



**Barry County, Michigan**  
**2 CFR Part 200 Federal Cost Allocation Plan**

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**101-299 MISCELLANEOUS**  
**Nature and Extent of Service**  
**(Continued)**

- **Accounting Services** - The County contracts with a local vendor to provide supplemental accounting services. The cost for the accounting service is allocated to all departments based on the total number of accounting transactions posted during the year.
- **Human Resource Administration** - The County pays for the third party administration of the Flex-Spending benefit offered to employees. The County also pays for pre-employment physicals to minimize the risk of any new employees exposing the County to any pre-existing conditions and to prevent individuals from taking positions that they may not be able to physically perform. These personnel-related functions are identified in this function and are allocated to the various departments based on the number of full-time equivalents employed.
- **Human Resource Administration** - The County pays for the third party administration of the Flex-Spending benefit offered to employees. The County also pays for pre-employment physicals to minimize the risk of any new employees exposing the County to any pre-existing conditions and to prevent individuals from taking positions that they may not be able to physically perform. These personnel-related functions are identified and are allocated to the various departments based on the number of full-time equivalents employed.
- **OPEB Valuation**- This function includes the contractual service cost recorded in 101-299-816 for OPEB Valuation. The cost is allocated based on the number of full-time equivalent employees covered by the OPEB Contribution.
- **General Government** – Several of the items included in the “Miscellaneous” activity are for costs associated with the political functions of the County and not administrative functions. These costs are considered general government in nature and are not allocated in this plan.

The plan is designed to allocate other central service department's costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments. Any direct charges made within the County's accounting system are adjusted through direct billing credits.

**Barry County, Michigan**  
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**A. Department Costs**

**Dept:9 101-299 Miscellaneous**

Description		Amount	General Admin	Copier Service Leases &	Departmental Paper/Copier Expenses	Audit	Cost Plan	Accounting	Human Resource Admin	OPEB Valuation
Personnel Costs										
Salaries	S1	450	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	34	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		484	0	0	0	0	0	0	0	0
Services & Supplies Cost										
731-000 Xerox Supplies & Maintenance	P	15,892	0	14,863	1,029	0	0	0	0	0
816-000 Contractual Services	P	11,000	0	0	0	0	0	0	0	11,000
816-020 Cost Plan	P	9,500	0	0	0	0	9,500	0	0	0
816-100 Accounting Services	P	22,045	0	0	0	0	0	22,045	0	0
816-110 Audit	P	38,200	0	0	0	38,200	0	0	0	0
816-120 EAP Admin	P	3,281	0	0	0	0	0	0	3,281	0
816-130 Flex Spending	P	4,415	0	0	0	0	0	0	4,415	0
816-140 Pre-Employment Physical	P	4,951	0	0	0	0	0	0	4,951	0
960-000 Miscellaneous Expenses	D	27,934	0	0	0	0	0	0	0	0
974-010 County Drain Expense	D	75,853	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		213,071	0	14,863	1,029	38,200	9,500	22,045	12,647	11,000
<b>Department Cost Total</b>		213,555	0	14,863	1,029	38,200	9,500	22,045	12,647	11,000
Adjustments to Cost										
960-000 Miscellaneous Expenses	D	(27,934)	0	0	0	0	0	0	0	0
974-010 County Drain Expense	D	(75,853)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(103,787)	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		109,768	0	14,863	1,029	38,200	9,500	22,045	12,647	11,000
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$109,768</b>		<b>\$14,863</b>	<b>\$1,029</b>	<b>\$38,200</b>	<b>\$9,500</b>	<b>\$22,045</b>	<b>\$12,647</b>	<b>\$11,000</b>

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**A. Department Costs**

Dept:9 101-299 Miscellaneous

Description		Amount	General Government
<b>Personnel Costs</b>			
Salaries	S1	450	450
Salary % Split			100.00%
Benefits	S	34	34
Subtotal - Personnel Costs		484	484
<b>Services &amp; Supplies Cost</b>			
731-000 Xerox Supplies & Maintenance	P	15,892	0
816-000 Contractual Services	P	11,000	0
816-020 Cost Plan	P	9,500	0
816-100 Accounting Services	P	22,045	0
816-110 Audit	P	38,200	0
816-120 EAP Admin	P	3,281	0
816-130 Flex Spending	P	4,415	0
816-140 Pre-Employment Physical	P	4,951	0
960-000 Miscellaneous Expenses	D	27,934	0
974-010 County Drain Expense	D	75,853	0
Subtotal - Services & Supplies		213,071	0
<b>Department Cost Total</b>		213,555	484
<b>Adjustments to Cost</b>			
960-000 Miscellaneous Expenses	D	(27,934)	0
974-010 County Drain Expense	D	(75,853)	0
Subtotal - Adjustments		(103,787)	0
<b>Total Costs After Adjustments</b>		109,768	484
General Admin Distribution			0
<b>Grand Total</b>		<u>\$109,768</u>	<u>\$484</u>
		not allocated	

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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:9 101-299 Miscellaneous**

Department	First Incoming	Second Incoming	Copier Service Leases &	Departmental Paper/Copier Expenses	Audit	Cost Plan	Accounting	Human Resource Admin	OPEB Valuation	General Government
3 County Coordination	\$1,074	\$170	\$168	\$12	\$433	\$108	\$250	\$143	\$125	\$5
3 Financial Reporting/Accounting	595	95	93	6	240	60	138	79	69	3
3 Personnel Management	2	0	0	0	1	0	1	0	0	0
Subtotal - 101-175 Administration	1,671	265	262	18	674	168	389	223	194	9
5 Payroll / Fringe	6	1	1	0	3	1	1	1	1	0
5 Accounting	171	28	27	2	69	17	40	23	20	1
Subtotal - 101-215 Clerk	177	29	28	2	72	18	41	24	21	1
7 General Fund Revenues	2,022	296	314	22	807	201	466	267	232	10
Subtotal - 101-253 Treasurer	2,022	296	314	22	807	201	466	267	232	10
9 Audit	0	305	41	3	106	26	61	35	31	1
9 Cost Plan	0	757	102	7	263	65	152	87	76	3
9 Accounting	0	151	20	1	52	13	30	17	15	1
9 Human Resource Admin	0	1	0	0	0	0	0	0	0	0
9 OPEB Valuation	0	1	0	0	0	0	0	0	0	0
Subtotal - 101-299 Miscellaneous	0	1,215	165	11	423	105	244	140	122	5
11 General Liability	0	219	30	2	76	19	44	25	22	1
11 Public Officials	0	4	1	0	1	0	1	0	0	0
11 Employee Benefits	0	7	1	0	2	1	1	1	1	0
11 Retirement Fund	0	65	9	1	23	6	13	7	6	0
Subtotal - 101-865 Insurance	0	294	40	3	102	25	59	34	29	1
<b>Total Incoming</b>	<b>3,870</b>	<b>2,099</b>	<b>808</b>	<b>56</b>	<b>2,077</b>	<b>517</b>	<b>1,199</b>	<b>688</b>	<b>598</b>	<b>26</b>
<b>C. Total Allocated</b>		<b>\$115,737</b>	<b>\$15,671</b>	<b>\$1,085</b>	<b>\$40,277</b>	<b>\$10,017</b>	<b>\$23,244</b>	<b>\$13,335</b>	<b>\$11,598</b>	<b>\$510</b>
			13.54%	0.94%	34.80%	8.65%	20.08%	11.52%	10.02%	0.44%

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**Copier Service Leases & Maint Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.18	2.44%	\$375	\$0	\$375	\$0	\$375
5 101-215 Clerk	7.09	7.93%	1,221	0	1,221	0	1,221
7 101-253 Treasurer	2.97	3.32%	511	0	511	0	511
8 101-265/266 Buildings & Grounds	5.67	6.34%	976	0	976	0	976
10 101-334 Court Security	3.50	3.92%	603	0	603	14	616
14 101-101 Bd of Commissioners	2.75	3.08%	473	0	473	11	484
15 101-140 Trial Court Criminal & Civil	15.70	17.57%	2,703	0	2,703	62	2,765
17 101-148 Family Division	6.92	7.74%	1,191	0	1,191	28	1,219
20 101-225 Equalization	1.71	1.91%	294	0	294	7	301
21 101-229/CRV Prosecutor/Crime Victim	10.00	11.19%	1,722	0	1,722	40	1,761
24 101-236 Register of Deeds	4.00	4.48%	689	0	689	16	705
29 101-275 Drain Commissioner	2.17	2.43%	374	0	374	9	382
38 101-400 Planning	3.11	3.48%	535	0	535	12	548
39 101-426 Emergency Management	0.99	1.11%	170	0	170	4	174
53 215 Friend of the Court	15.00	16.78%	2,582	0	2,582	60	2,642
78 261 Public Defender	0.08	0.09%	14	0	14	0	14
91 283 Comm Corrections	0.65	0.73%	112	0	112	3	114
93 285 Adult Drug Court	1.55	1.73%	267	0	267	6	273
98 292 CC Wrap Around	1.17	1.31%	201	0	201	5	206
99 292 CC Juv Justice	1.17	1.31%	201	0	201	5	206
100 292 Child Care Fund	1.00	1.12%	172	0	172	4	176
<b>Subtotal</b>	<b>89.38</b>	<b>100.00%</b>	<b>15,387</b>	<b>0</b>	<b>15,387</b>	<b>284</b>	<b>15,671</b>
Direct Bills					0		0
<b>Total</b>					<b>\$15,387</b>		<b>\$15,671</b>

Basis Units: FTEs of Courthouse, C & L Bldg, and FOC

Source: County Payroll

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**Departmental Paper/Copier Expenses Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 101-151 Adult Probation	542	52.67%	\$561	\$0	\$561	\$10	\$571
24 101-236 Register of Deeds	487	47.33%	504	0	504	9	513
<b>Subtotal</b>	1,029	100.00%	1,065	0	1,065	20	1,085
Direct Bills					0		0
<b>Total</b>					<b>\$1,065</b>		<b>\$1,085</b>

Basis Units: Actual Cost  
Source: Invoice Detail

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**Audit Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	280,546	0.88%	\$348	\$0	\$348	\$0	\$348
4 101-211 Legal Counsel	60,002	0.19%	74	0	74	0	74
5 101-215 Clerk	546,786	1.71%	677	0	677	0	677
6 101-243 Land Information Services	344,642	1.08%	427	0	427	0	427
7 101-253 Treasurer	235,166	0.74%	291	0	291	0	291
8 101-265/266 Buildings & Grounds	681,459	2.13%	844	0	844	0	844
9 101-299 Miscellaneous	246,443	0.77%	305	0	305	0	305
10 101-334 Court Security	96,648	0.30%	120	0	120	2	122
11 101-865 Insurance	381,067	1.19%	472	0	472	9	482
13 637 Data Processing	191,454	0.60%	237	0	237	5	242
14 101-101 Bd of Commissioners	172,822	0.54%	214	0	214	4	218
15 101-140 Trial Court Criminal & Civil	1,551,613	4.86%	1,922	0	1,922	38	1,961
16 101-147 Jury Board	3,367	0.01%	4	0	4	0	4
17 101-148 Family Division	822,452	2.58%	1,019	0	1,019	20	1,039
18 101-151 Adult Probation	7,809	0.02%	10	0	10	0	10
19 101-191 Elections	49,317	0.15%	61	0	61	1	62
20 101-225 Equalization	180,591	0.57%	224	0	224	4	228
21 101-229/CRV Prosecutor/Crime Victim	746,836	2.34%	925	0	925	18	944
23 101-230 Extraditions	212	0.00%	0	0	0	0	0
24 101-236 Register of Deeds	266,480	0.83%	330	0	330	7	337
25 101-254 Tax Tribunal	8,314	0.03%	10	0	10	0	11
26 101-257 Co-Op Extension	117,099	0.37%	145	0	145	3	148
28 101-601 Health	449,580	1.41%	557	0	557	11	568
29 101-275 Drain Commissioner	174,665	0.55%	216	0	216	4	221
30 101-280 Soil Conservation	30,500	0.10%	38	0	38	1	39
31 101-301 Sheriff's Dept	3,008,667	9.43%	3,728	0	3,728	74	3,802
33 101-317 Snowmobile Enforcement	898	0.00%	1	0	1	0	1
34 101-331 Marine Law	122,068	0.38%	151	0	151	3	154
36 101-351 Jail	2,202,090	6.90%	2,728	0	2,728	54	2,783
37 101-355 Sheriff-Animal Control	72,169	0.23%	89	0	89	2	91
38 101-400 Planning	245,215	0.77%	304	0	304	6	310
39 101-426 Emergency Management	159,197	0.50%	197	0	197	4	201
40 101-430 Animal Control	366,154	1.15%	454	0	454	9	463
41 101-441 DPW	39,180	0.12%	49	0	49	1	50
43 101-631 Substance Abuse	73,704	0.23%	91	0	91	2	93
45 101-681 Veterans Burial	30,000	0.09%	37	0	37	1	38
46 101-682 Veterans Counselor	34,549	0.11%	43	0	43	1	44
47 101-689 Soldiers & Sailors	3,950	0.01%	5	0	5	0	5
51 205 Central Dispatch	1,657,039	5.19%	2,053	0	2,053	41	2,094
52 208 Charlton Park Fund	623,499	1.95%	773	0	773	15	788
53 215 Friend of the Court	1,095,924	3.43%	1,358	0	1,358	27	1,385
56 227 Animal Shelter TNR Grant 2015	19,514	0.06%	24	0	24	0	25

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**Audit Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 228 Solid Waste	94,825	0.30%	\$117	\$0	\$117	\$2	\$120
61 232 Animal Shelter Donations	22,824	0.07%	28	0	28	1	29
62 233 Barry Comm Resource Net	2,537	0.01%	3	0	3	0	3
65 236 Remonumentation Fund	76,487	0.24%	95	0	95	2	97
68 247 Thornapple Namor Depr Fund	249	0.00%	0	0	0	0	0
70 250 Park & Rec Fund	46,321	0.15%	57	0	57	1	59
71 252 Co Agriculture Preserve	1,798	0.01%	2	0	2	0	2
73 255 EDC	116,560	0.37%	144	0	144	3	147
74 256 ROD Automation	53,201	0.17%	66	0	66	1	67
76 259 Local Corr Officer	12,371	0.04%	15	0	15	0	16
77 260 Victims Services	3,087	0.01%	4	0	4	0	4
78 261 Public Defender	3,618	0.01%	4	0	4	0	5
80 264 Concealed Pistol Licensing	692	0.00%	1	0	1	0	1
83 267 Crime Victim Rights	62,213	0.19%	77	0	77	2	79
84 269 Law Library	22,739	0.07%	28	0	28	1	29
85 275 Comm on Aging	1,762,067	5.52%	2,183	0	2,183	44	2,227
86 276 CDBG	5,022	0.02%	6	0	6	0	6
87 277 Middleville Police Serv	277,435	0.87%	344	0	344	7	351
89 281 Swift & Sure Sanctions	143,882	0.45%	178	0	178	4	182
90 282 56B Sobriety Court	127,855	0.40%	158	0	158	3	162
91 283 Comm Corrections	98,473	0.31%	122	0	122	2	124
93 285 Adult Drug Court	167,276	0.52%	207	0	207	4	211
95 287 Mich Justice Training	4,440	0.01%	6	0	6	0	6
96 290 Social Welfare	5,483	0.02%	7	0	7	0	7
97 292 CC Probate	768,643	2.41%	952	0	952	19	971
98 292 CC Wrap Around	98,186	0.31%	122	0	122	2	124
99 292 CC Juv Justice	94,886	0.30%	118	0	118	2	120
100 292 Child Care Fund	86,558	0.27%	107	0	107	2	109
102 295 Airport Fund	683,060	2.14%	846	0	846	17	863
103 297 Diverted Felons	41,340	0.13%	51	0	51	1	52
104 352 FOC Ren Debt Relocations	90,938	0.28%	113	0	113	2	115
105 354 Yankee Springs Water	41,457	0.13%	51	0	51	1	52
106 355 Middleville Water Debt	12,019	0.04%	15	0	15	0	15
107 356 Middleville Water Debt 206	61,081	0.19%	76	0	76	2	77
108 357 Fawn Lake Sewer	34,831	0.11%	43	0	43	1	44
109 358 Yankee Spring	30,314	0.09%	38	0	38	1	38
110 359 Finkbeiner/Crain Debt	103,389	0.32%	128	0	128	3	131
113 368 Thornapple Manor	1,471,440	4.61%	1,823	0	1,823	36	1,859
116 374 1999 BPW Middleville	79,350	0.25%	98	0	98	2	100
118 377 Leach & Middle Lake	173,552	0.54%	215	0	215	4	219
135 588 Transit Fund	2,051,686	6.43%	2,542	0	2,542	51	2,593
136 595 Commissary	108,553	0.34%	134	0	134	3	137



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**Audit Allocations**

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
137 660 Telephone	38,545	0.12%	\$48	\$0	\$48	\$1	\$49
138 661 Vehicle Fund	214,117	0.67%	265	0	265	5	271
139 676 Worker's Comp Fund	27,997	0.09%	35	0	35	1	35
140 677 Health Ins. Fund	2,112,967	6.62%	2,618	0	2,618	52	2,670
141 678 Disability Fund	72,051	0.23%	89	0	89	2	91
142 680 Fringe Benefit Fund	43,627	0.14%	54	0	54	1	55
143 681 Life Ins. Fund	67,110	0.21%	83	0	83	2	85
144 682 Retirement Fund	2,422,434	7.59%	3,001	0	3,001	60	3,061
145 683 Dental/Optical	56,049	0.18%	69	0	69	1	71
146 684 Unemployment	6,865	0.02%	9	0	9	0	9
147 711 Cementary Trust	806	0.00%	1	0	1	0	1
151 804 Drain Maint	44,872	0.14%	56	0	56	1	57
153 843 Gun Lake Weed Assess	84,561	0.26%	105	0	105	2	107
154 851 Drain Debt	29,844	0.09%	37	0	37	1	38
156 Mental Health	154,500	0.48%	191	0	191	4	195
<b>Subtotal</b>	<b>31,918,770</b>	<b>100.00%</b>	<b>39,547</b>	<b>0</b>	<b>39,547</b>	<b>730</b>	<b>40,277</b>
Direct Bills					0		0
<b>Total</b>					<b>\$39,547</b>		<b>\$40,277</b>

Basis Units: Dollar Value of Expenditures  
Source: Annual Audit

**Barry County, Michigan**  
**2 CFR Part 200 Federal Cost Allocation Plan**

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**Cost Plan Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Building Depreciation	1	7.69%	\$757	\$0	\$757	\$0	\$757
2 Equipment Depreciation	1	7.69%	757	0	757	0	757
3 101-175 Administration	1	7.69%	757	0	757	0	757
4 101-211 Legal Counsel	1	7.69%	757	0	757	0	757
5 101-215 Clerk	1	7.69%	757	0	757	0	757
6 101-243 Land Information Services	1	7.69%	757	0	757	0	757
7 101-253 Treasurer	1	7.69%	757	0	757	0	757
8 101-265/266 Buildings & Grounds	1	7.69%	757	0	757	0	757
9 101-299 Miscellaneous	1	7.69%	757	0	757	0	757
10 101-334 Court Security	1	7.69%	757	0	757	45	802
11 101-865 Insurance	1	7.69%	757	0	757	45	802
12 101-865-1 Property Insurance	1	7.69%	757	0	757	45	802
13 637 Data Processing	1	7.69%	757	0	757	45	802
<b>Subtotal</b>	13	100.00%	9,835	0	9,835	182	10,017
Direct Bills					0		0
<b>Total</b>					<b>\$9,835</b>		<b>\$10,017</b>

Basis Units: Each Central Service Dept  
Source:

**Barry County, Michigan**  
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Accounting Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	324	1.42%	\$323	\$0	\$323	\$0	\$323
4 101-211 Legal Counsel	54	0.24%	54	0	54	0	54
5 101-215 Clerk	400	1.75%	399	0	399	0	399
6 101-243 Land Information Services	289	1.26%	289	0	289	0	289
7 101-253 Treasurer	294	1.29%	294	0	294	0	294
8 101-265/266 Buildings & Grounds	1,138	4.98%	1,136	0	1,136	0	1,136
9 101-299 Miscellaneous	151	0.66%	151	0	151	0	151
10 101-334 Court Security	155	0.68%	155	0	155	3	158
11 101-865 Insurance	5	0.02%	5	0	5	0	5
13 637 Data Processing	182	0.80%	182	0	182	4	186
14 101-101 Bd of Commissioners	300	1.31%	300	0	300	6	306
15 101-140 Trial Court Criminal & Civil	1,055	4.62%	1,053	0	1,053	22	1,075
16 101-147 Jury Board	30	0.13%	30	0	30	1	31
17 101-148 Family Division	770	3.37%	769	0	769	16	785
18 101-151 Adult Probation	58	0.25%	58	0	58	1	59
19 101-191 Elections	61	0.27%	61	0	61	1	62
20 101-225 Equalization	326	1.43%	325	0	325	7	332
21 101-229/CRV Prosecutor/Crime Victim	453	1.98%	452	0	452	9	462
23 101-230 Extraditions	1	0.00%	1	0	1	0	1
24 101-236 Register of Deeds	360	1.57%	359	0	359	8	367
25 101-254 Tax Tribunal	9	0.04%	9	0	9	0	9
26 101-257 Co-Op Extension	16	0.07%	16	0	16	0	16
28 101-601 Health	4	0.02%	4	0	4	0	4
29 101-275 Drain Commissioner	335	1.47%	334	0	334	7	341
30 101-280 Soil Conservation	1	0.00%	1	0	1	0	1
31 101-301 Sheriff's Dept	922	4.03%	921	0	921	19	940
33 101-317 Snowmobile Enforcement	29	0.13%	29	0	29	1	30
34 101-331 Marine Law	227	0.99%	227	0	227	5	231
35 101-333 Road Patrol	305	1.33%	305	0	305	6	311
36 101-351 Jail	1,147	5.02%	1,145	0	1,145	24	1,169
37 101-355 Sheriff-Animal Control	289	1.26%	289	0	289	6	295
38 101-400 Planning	407	1.78%	406	0	406	8	415
39 101-426 Emergency Management	376	1.64%	375	0	375	8	383
40 101-430 Animal Control	641	2.80%	640	0	640	13	653
41 101-441 DPW	8	0.03%	8	0	8	0	8
43 101-631 Substance Abuse	3	0.01%	3	0	3	0	3
44 101-648 Medical Examiners	15	0.07%	15	0	15	0	15
45 101-681 Veterans Burial	55	0.24%	55	0	55	1	56
46 101-682 Veterans Counselor	73	0.32%	73	0	73	2	74
47 101-689 Soldiers & Sailors	7	0.03%	7	0	7	0	7
49 101-999 Appropriations	31	0.14%	31	0	31	1	32
50 201 Road Commission	83	0.36%	83	0	83	2	85

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Accounting Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 205 Central Dispatch	963	4.21%	\$961	\$0	\$961	\$20	\$982
52 208 Charlton Park Fund	956	4.18%	954	0	954	20	974
53 215 Friend of the Court	459	2.01%	458	0	458	10	468
55 226 Sheriff K9 Donation	1	0.00%	1	0	1	0	1
56 227 Animal Shelter TNR Grant 2015	32	0.14%	32	0	32	1	33
57 228 Solid Waste	107	0.47%	107	0	107	2	109
58 229 Two Seven Oh Inc TNR	36	0.16%	36	0	36	1	37
61 232 Animal Shelter Donations	18	0.08%	18	0	18	0	18
62 233 Barry Comm Resource Net	9	0.04%	9	0	9	0	9
65 236 Remonumentation Fund	174	0.76%	174	0	174	4	177
67 244 Comm on Aging Building	2	0.01%	2	0	2	0	2
69 248 Building Rehab Fund	23	0.10%	23	0	23	0	23
70 250 Park & Rec Fund	165	0.72%	165	0	165	3	168
71 252 Co Agriculture Preserve	1	0.00%	1	0	1	0	1
73 255 EDC	3	0.01%	3	0	3	0	3
74 256 ROD Automation	174	0.76%	174	0	174	4	177
76 259 Local Corr Officer	14	0.06%	14	0	14	0	14
77 260 Victims Services	17	0.07%	17	0	17	0	17
78 261 Public Defender	13	0.06%	13	0	13	0	13
80 264 Concealed Pistol Licensing	7	0.03%	7	0	7	0	7
83 267 Crime Victim Rights	240	1.05%	240	0	240	5	245
84 269 Law Library	35	0.15%	35	0	35	1	36
85 275 Comm on Aging	1,528	6.68%	1,526	0	1,526	32	1,557
86 276 CDBG	6	0.03%	6	0	6	0	6
87 277 Middleville Police Serv	330	1.44%	329	0	329	7	336
89 281 Swift & Sure Sanctions	343	1.50%	342	0	342	7	350
90 282 56B Sobriety Court	379	1.66%	378	0	378	8	386
91 283 Comm Corrections	335	1.47%	334	0	334	7	341
93 285 Adult Drug Court	421	1.84%	420	0	420	9	429
95 287 Mich Justice Training	8	0.03%	8	0	8	0	8
96 290 Social Welfare	11	0.05%	11	0	11	0	11
97 292 CC Probate	569	2.49%	568	0	568	12	580
98 292 CC Wrap Around	349	1.53%	348	0	348	7	356
99 292 CC Juv Justice	410	1.79%	409	0	409	9	418
100 292 Child Care Fund	296	1.29%	296	0	296	6	302
102 295 Airport Fund	299	1.31%	299	0	299	6	305
103 297 Diverted Felons	8	0.03%	8	0	8	0	8
104 352 FOC Ren Debt Relocations	4	0.02%	4	0	4	0	4
105 354 Yankee Springs Water	3	0.01%	3	0	3	0	3
106 355 Middleville Water Debt	3	0.01%	3	0	3	0	3
107 356 Middleville Water Debt 206	3	0.01%	3	0	3	0	3
108 357 Fawn Lake Sewer	4	0.02%	4	0	4	0	4

**Barry County, Michigan**  
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Accounting Allocations

Dept:9 101-299 Miscellaneous

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109 358 Yankee Spring	3	0.01%	\$3	\$0	\$3	\$0	\$3
110 359 Finkbeiner/Crain Debt	4	0.02%	4	0	4	0	4
113 368 Thornapple Manor	13	0.06%	13	0	13	0	13
116 374 1999 BPW Middleville	6	0.03%	6	0	6	0	6
118 377 Leach & Middle Lake	3	0.01%	3	0	3	0	3
124 506 2016 Delinquent Taxes	10	0.04%	10	0	10	0	10
125 507 2017 Delinquent Tax Payment	1	0.00%	1	0	1	0	1
129 512 Thornapple Manor Fund	93	0.41%	93	0	93	2	95
132 515 2015 Delinquent Tax Payment	13	0.06%	13	0	13	0	13
133 516 100% Tax Payment	4	0.02%	4	0	4	0	4
134 517 Foreclosure Fund	1	0.00%	1	0	1	0	1
135 588 Transit Fund	996	4.36%	994	0	994	21	1,015
136 595 Commissary	251	1.10%	251	0	251	5	256
137 660 Telephone	36	0.16%	36	0	36	1	37
138 661 Vehicle Fund	27	0.12%	27	0	27	1	28
139 676 Worker's Comp Fund	7	0.03%	7	0	7	0	7
140 677 Health Ins. Fund	110	0.48%	110	0	110	2	112
141 678 Disability Fund	196	0.86%	196	0	196	4	200
142 680 Fringe Benefit Fund	3	0.01%	3	0	3	0	3
143 681 Life Ins. Fund	14	0.06%	14	0	14	0	14
144 682 Retirement Fund	35	0.15%	35	0	35	1	36
145 683 Dental/Optical	202	0.88%	202	0	202	4	206
146 684 Unemployment	8	0.03%	8	0	8	0	8
147 711 Cementary Trust	1	0.00%	1	0	1	0	1
150 801 Drain Fund	570	2.49%	569	0	569	12	581
151 804 Drain Maint	41	0.18%	41	0	41	1	42
153 843 Gun Lake Weed Assess	29	0.13%	29	0	29	1	30
154 851 Drain Debt	4	0.02%	4	0	4	0	4
155 852 Algonquin Lake Maintenance Func	5	0.02%	5	0	5	0	5
157 Other	26	0.11%	26	0	26	1	27
<b>Subtotal</b>	22,859	100.00%	22,822	0	22,822	422	23,244
Direct Bills					0		0
<b>Total</b>					<b>\$22,822</b>		<b>\$23,244</b>
Basis Units: Expenditure Transactions							
Source: Expenditure Transaction Detail							

**Barry County, Michigan**  
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**Human Resource Admin Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.18	0.90%	\$117	\$0	\$117	\$0	\$117
5 101-215 Clerk	7.09	2.92%	382	0	382	0	382
6 101-243 Land Information Services	3.92	1.61%	211	0	211	0	211
7 101-253 Treasurer	2.97	1.22%	160	0	160	0	160
8 101-265/266 Buildings & Grounds	5.67	2.33%	306	0	306	0	306
9 101-299 Miscellaneous	0.02	0.01%	1	0	1	0	1
10 101-334 Court Security	3.50	1.44%	189	0	189	4	192
14 101-101 Bd of Commissioners	2.75	1.13%	148	0	148	3	151
15 101-140 Trial Court Criminal & Civil	15.70	6.46%	846	0	846	17	863
16 101-147 Jury Board	0.03	0.01%	2	0	2	0	2
17 101-148 Family Division	6.92	2.85%	373	0	373	8	381
19 101-191 Elections	0.10	0.04%	5	0	5	0	5
20 101-225 Equalization	1.71	0.70%	92	0	92	2	94
21 101-229/CRV Prosecutor/Crime Victim	7.89	3.25%	425	0	425	9	434
24 101-236 Register of Deeds	4.00	1.65%	216	0	216	4	220
29 101-275 Drain Commissioner	2.17	0.89%	117	0	117	2	119
31 101-301 Sheriff's Dept	32.23	13.27%	1,737	0	1,737	35	1,772
33 101-317 Snowmobile Enforcement	0.03	0.01%	2	0	2	0	2
34 101-331 Marine Law	2.46	1.01%	133	0	133	3	135
35 101-333 Road Patrol	1.00	0.41%	54	0	54	1	55
36 101-351 Jail	22.40	9.22%	1,207	0	1,207	25	1,232
37 101-355 Sheriff-Animal Control	1.00	0.41%	54	0	54	1	55
38 101-400 Planning	3.11	1.28%	168	0	168	3	171
39 101-426 Emergency Management	0.99	0.41%	53	0	53	1	54
40 101-430 Animal Control	2.81	1.16%	151	0	151	3	155
46 101-682 Veterans Counselor	0.07	0.03%	4	0	4	0	4
51 205 Central Dispatch	18.35	7.55%	989	0	989	20	1,009
52 208 Charlton Park Fund	7.01	2.89%	378	0	378	8	385
53 215 Friend of the Court	14.70	6.05%	792	0	792	16	808
65 236 Remonumentation Fund	0.37	0.15%	20	0	20	0	20
70 250 Park & Rec Fund	0.36	0.15%	19	0	19	0	20
78 261 Public Defender	0.08	0.03%	4	0	4	0	4
83 267 Crime Victim Rights	0.97	0.40%	52	0	52	1	53
85 275 Comm on Aging	28.37	11.68%	1,529	0	1,529	31	1,560
87 277 Middleville Police Serv	3.04	1.25%	164	0	164	3	167
89 281 Swift & Sure Sanctions	1.55	0.64%	84	0	84	2	85
90 282 56B Sobriety Court	1.25	0.51%	67	0	67	1	69
91 283 Comm Corrections	0.65	0.27%	35	0	35	1	36
93 285 Adult Drug Court	1.55	0.64%	84	0	84	2	85
97 292 CC Probate	2.48	1.02%	134	0	134	3	136
98 292 CC Wrap Around	1.17	0.48%	63	0	63	1	64
99 292 CC Juv Justice	1.17	0.48%	63	0	63	1	64

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**Human Resource Admin Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100 292 Child Care Fund	1.00	0.41%	\$54	\$0	\$54	\$1	\$55
135 588 Transit Fund	25.43	10.47%	1,371	0	1,371	28	1,398
142 680 Fringe Benefit Fund	0.70	0.29%	38	0	38	1	38
<b>Subtotal</b>	242.92	100.00%	13,093	0	13,093	242	13,335
Direct Bills					0		0
<b>Total</b>					<b>\$13,093</b>		<b>\$13,335</b>

Basis Units: Full-Time Equivalents (FTEs)

Source: County Payroll

**Barry County, Michigan**  
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**OPEB Valuation Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.18	1.15%	\$131	\$0	\$131	\$0	\$131
5 101-215 Clerk	7.09	3.75%	427	0	427	0	427
6 101-243 Land Information Services	3.92	2.07%	236	0	236	0	236
7 101-253 Treasurer	2.97	1.57%	179	0	179	0	179
8 101-265/266 Buildings & Grounds	5.67	3.00%	341	0	341	0	341
9 101-299 Miscellaneous	0.02	0.01%	1	0	1	0	1
10 101-334 Court Security	3.50	1.85%	211	0	211	4	215
14 101-101 Bd of Commissioners	2.75	1.45%	166	0	166	3	169
15 101-140 Trial Court Criminal & Civil	15.70	8.30%	945	0	945	20	965
16 101-147 Jury Board	0.03	0.02%	2	0	2	0	2
17 101-148 Family Division	6.92	3.66%	417	0	417	9	425
19 101-191 Elections	0.10	0.05%	6	0	6	0	6
20 101-225 Equalization	1.71	0.90%	103	0	103	2	105
21 101-229/CRV Prosecutor/Crime Victim	7.89	4.17%	475	0	475	10	485
24 101-236 Register of Deeds	4.00	2.12%	241	0	241	5	246
29 101-275 Drain Commissioner	2.17	1.15%	131	0	131	3	133
31 101-301 Sheriff's Dept	32.23	17.04%	1,941	0	1,941	41	1,981
33 101-317 Snowmobile Enforcement	0.03	0.02%	2	0	2	0	2
34 101-331 Marine Law	2.46	1.30%	148	0	148	3	151
35 101-333 Road Patrol	1.00	0.53%	60	0	60	1	61
36 101-351 Jail	22.40	11.84%	1,349	0	1,349	28	1,377
37 101-355 Sheriff-Animal Control	1.00	0.53%	60	0	60	1	61
38 101-400 Planning	3.11	1.64%	187	0	187	4	191
39 101-426 Emergency Management	0.99	0.52%	60	0	60	1	61
40 101-430 Animal Control	2.81	1.49%	169	0	169	4	173
46 101-682 Veterans Counselor	0.07	0.04%	4	0	4	0	4
51 205 Central Dispatch	18.35	9.70%	1,105	0	1,105	23	1,128
52 208 Charlton Park Fund	7.01	3.71%	422	0	422	9	431
53 215 Friend of the Court	14.70	7.77%	885	0	885	18	904
65 236 Remonumentation Fund	0.37	0.20%	22	0	22	0	23
70 250 Park & Rec Fund	0.36	0.19%	22	0	22	0	22
78 261 Public Defender	0.08	0.04%	5	0	5	0	5
83 267 Crime Victim Rights	0.97	0.51%	58	0	58	1	60
87 277 Middleville Police Serv	3.04	1.61%	183	0	183	4	187
89 281 Swift & Sure Sanctions	1.55	0.82%	93	0	93	2	95
90 282 56B Sobriety Court	1.25	0.66%	75	0	75	2	77
91 283 Comm Corrections	0.65	0.34%	39	0	39	1	40
93 285 Adult Drug Court	1.55	0.82%	93	0	93	2	95
97 292 CC Probate	2.48	1.31%	149	0	149	3	152
98 292 CC Wrap Around	1.17	0.62%	70	0	70	1	72
99 292 CC Juv Justice	1.17	0.62%	70	0	70	1	72
100 292 Child Care Fund	1.00	0.53%	60	0	60	1	61



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**OPEB Valuation Allocations**

**Dept:9 101-299 Miscellaneous**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
142 680 Fringe Benefit Fund	0.70	0.37%	\$42	\$0	\$42	\$1	\$43
<b>Subtotal</b>	189.12	100.00%	11,388	0	11,388	210	11,598
Direct Bills					0		0
<b>Total</b>					<b>\$11,388</b>		<b>\$11,598</b>

Basis Units: Full-Time Equivalents (FTEs)  
Source: County Payroll

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**Allocation Summary**

**Dept:9 101-299 Miscellaneous**

Department	Copier Service Leases &	Departmental Paper/Copier Expenses	Audit	Cost Plan	Accounting	Human Resource Admin	OPEB Valuation	General Government	Total
1 Building Depreciation	\$0	\$0	\$0	\$757	\$0	\$0	\$0	\$0	\$757
2 Equipment Depreciation	0	0	0	757	0	0	0	0	757
3 101-175 Administration	375	0	348	757	323	117	131	0	2,052
4 101-211 Legal Counsel	0	0	74	757	54	0	0	0	885
5 101-215 Clerk	1,221	0	677	757	399	382	427	0	3,863
6 101-243 Land Information Services	0	0	427	757	289	211	236	0	1,919
7 101-253 Treasurer	511	0	291	757	294	160	179	0	2,192
8 101-265/266 Buildings & Grounds	976	0	844	757	1,136	306	341	0	4,360
9 101-299 Miscellaneous	0	0	305	757	151	1	1	0	1,215
10 101-334 Court Security	616	0	122	802	158	192	215	0	2,106
11 101-865 Insurance	0	0	482	802	5	0	0	0	1,289
12 101-865-1 Property Insurance	0	0	0	802	0	0	0	0	802
13 637 Data Processing	0	0	242	802	186	0	0	0	1,229
14 101-101 Bd of Commissioners	484	0	218	0	306	151	169	0	1,329
15 101-140 Trial Court Criminal & Civil	2,765	0	1,961	0	1,075	863	965	0	7,630
16 101-147 Jury Board	0	0	4	0	31	2	2	0	38
17 101-148 Family Division	1,219	0	1,039	0	785	381	425	0	3,849
18 101-151 Adult Probation	0	571	10	0	59	0	0	0	640
19 101-191 Elections	0	0	62	0	62	5	6	0	136
20 101-225 Equalization	301	0	228	0	332	94	105	0	1,061
21 101-229/CRV Prosecutor/Crime Victim	1,761	0	944	0	462	434	485	0	4,086
23 101-230 Extraditions	0	0	0	0	1	0	0	0	1
24 101-236 Register of Deeds	705	513	337	0	367	220	246	0	2,388
25 101-254 Tax Tribunal	0	0	11	0	9	0	0	0	20
26 101-257 Co-Op Extension	0	0	148	0	16	0	0	0	164
28 101-601 Health	0	0	568	0	4	0	0	0	572
29 101-275 Drain Commissioner	382	0	221	0	341	119	133	0	1,197
30 101-280 Soil Conservation	0	0	39	0	1	0	0	0	40
31 101-301 Sheriff's Dept	0	0	3,802	0	940	1,772	1,981	0	8,496
33 101-317 Snowmobile Enforcement	0	0	1	0	30	2	2	0	34
34 101-331 Marine Law	0	0	154	0	231	135	151	0	672
35 101-333 Road Patrol	0	0	0	0	311	55	61	0	427
36 101-351 Jail	0	0	2,783	0	1,169	1,232	1,377	0	6,561
37 101-355 Sheriff-Animal Control	0	0	91	0	295	55	61	0	502
38 101-400 Planning	548	0	310	0	415	171	191	0	1,635
39 101-426 Emergency Management	174	0	201	0	383	54	61	0	874
40 101-430 Animal Control	0	0	463	0	653	155	173	0	1,443
41 101-441 DPW	0	0	50	0	8	0	0	0	58
43 101-631 Substance Abuse	0	0	93	0	3	0	0	0	96
44 101-648 Medical Examiners	0	0	0	0	15	0	0	0	15
45 101-681 Veterans Burial	0	0	38	0	56	0	0	0	94

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**Allocation Summary**

**Dept:9 101-299 Miscellaneous**

Department	Copier Service Leases &	Departmental Paper/Copier Expenses	Audit	Cost Plan	Accounting	Human Resource Admin	OPEB Valuation	General Government	Total
46 101-682 Veterans Counselor	\$0	\$0	\$44	\$0	\$74	\$4	\$4	\$0	\$126
47 101-689 Soldiers & Sailors	0	0	5	0	7	0	0	0	12
49 101-999 Appropriations	0	0	0	0	32	0	0	0	32
50 201 Road Commission	0	0	0	0	85	0	0	0	85
51 205 Central Dispatch	0	0	2,094	0	982	1,009	1,128	0	5,213
52 208 Charlton Park Fund	0	0	788	0	974	385	431	0	2,579
53 215 Friend of the Court	2,642	0	1,385	0	468	808	904	0	6,207
55 226 Sheriff K9 Donation	0	0	0	0	1	0	0	0	1
56 227 Animal Shelter TNR Grant 2015	0	0	25	0	33	0	0	0	57
57 228 Solid Waste	0	0	120	0	109	0	0	0	229
58 229 Two Seven Oh Inc TNR	0	0	0	0	37	0	0	0	37
61 232 Animal Shelter Donations	0	0	29	0	18	0	0	0	47
62 233 Barry Comm Resource Net	0	0	3	0	9	0	0	0	12
65 236 Remonumentation Fund	0	0	97	0	177	20	23	0	317
67 244 Comm on Aging Building	0	0	0	0	2	0	0	0	2
68 247 Thornapple Namor Depr Fund	0	0	0	0	0	0	0	0	0
69 248 Building Rehab Fund	0	0	0	0	23	0	0	0	23
70 250 Park & Rec Fund	0	0	59	0	168	20	22	0	269
71 252 Co Agriculture Preserve	0	0	2	0	1	0	0	0	3
73 255 EDC	0	0	147	0	3	0	0	0	150
74 256 ROD Automation	0	0	67	0	177	0	0	0	245
76 259 Local Corr Officer	0	0	16	0	14	0	0	0	30
77 260 Victims Services	0	0	4	0	17	0	0	0	21
78 261 Public Defender	14	0	5	0	13	4	5	0	41
80 264 Concealed Pistol Licensing	0	0	1	0	7	0	0	0	8
83 267 Crime Victim Rights	0	0	79	0	245	53	60	0	436
84 269 Law Library	0	0	29	0	36	0	0	0	64
85 275 Comm on Aging	0	0	2,227	0	1,557	1,560	0	0	5,344
86 276 CDBG	0	0	6	0	6	0	0	0	12
87 277 Middleville Police Serv	0	0	351	0	336	167	187	0	1,041
89 281 Swift & Sure Sanctions	0	0	182	0	350	85	95	0	712
90 282 56B Sobriety Court	0	0	162	0	386	69	77	0	693
91 283 Comm Corrections	114	0	124	0	341	36	40	0	656
93 285 Adult Drug Court	273	0	211	0	429	85	95	0	1,094
95 287 Mich Justice Training	0	0	6	0	8	0	0	0	14
96 290 Social Welfare	0	0	7	0	11	0	0	0	18
97 292 CC Probate	0	0	971	0	580	136	152	0	1,840
98 292 CC Wrap Around	206	0	124	0	356	64	72	0	822
99 292 CC Juv Justice	206	0	120	0	418	64	72	0	880
100 292 Child Care Fund	176	0	109	0	302	55	61	0	704
102 295 Airport Fund	0	0	863	0	305	0	0	0	1,168

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**Allocation Summary**

Dept:9 101-299 Miscellaneous

Department	Copier Service Leases &	Departmental Paper/Copier Expenses	Audit	Cost Plan	Accounting	Human Resource Admin	OPEB Valuation	General Government	Total
103 297 Diverted Felons	\$0	\$0	\$52	\$0	\$8	\$0	\$0	\$0	\$60
104 352 FOC Ren Debt Relocations	0	0	115	0	4	0	0	0	119
105 354 Yankee Springs Water	0	0	52	0	3	0	0	0	55
106 355 Middleville Water Debt	0	0	15	0	3	0	0	0	18
107 356 Middleville Water Debt 206	0	0	77	0	3	0	0	0	80
108 357 Fawn Lake Sewer	0	0	44	0	4	0	0	0	48
109 358 Yankee Spring	0	0	38	0	3	0	0	0	41
110 359 Finkbeiner/Crain Debt	0	0	131	0	4	0	0	0	135
113 368 Thornapple Manor	0	0	1,859	0	13	0	0	0	1,873
116 374 1999 BPW Middleville	0	0	100	0	6	0	0	0	106
118 377 Leach & Middle Lake	0	0	219	0	3	0	0	0	222
124 506 2016 Delinquent Taxes	0	0	0	0	10	0	0	0	10
125 507 2017 Delenquent Tax Payment	0	0	0	0	1	0	0	0	1
129 512 Thornapple Manor Fund	0	0	0	0	95	0	0	0	95
132 515 2015 Delinquent Tax Payment	0	0	0	0	13	0	0	0	13
133 516 100% Tax Payment	0	0	0	0	4	0	0	0	4
134 517 Foreclosure Fund	0	0	0	0	1	0	0	0	1
135 588 Transit Fund	0	0	2,593	0	1,015	1,398	0	0	5,006
136 595 Commissary	0	0	137	0	256	0	0	0	393
137 660 Telephone	0	0	49	0	37	0	0	0	85
138 661 Vehicle Fund	0	0	271	0	28	0	0	0	298
139 676 Worker's Comp Fund	0	0	35	0	7	0	0	0	43
140 677 Health Ins. Fund	0	0	2,670	0	112	0	0	0	2,782
141 678 Disability Fund	0	0	91	0	200	0	0	0	291
142 680 Fringe Benefit Fund	0	0	55	0	3	38	43	0	140
143 681 Life Ins. Fund	0	0	85	0	14	0	0	0	99
144 682 Retirement Fund	0	0	3,061	0	36	0	0	0	3,097
145 683 Dental/Optical	0	0	71	0	206	0	0	0	277
146 684 Unemployment	0	0	9	0	8	0	0	0	17
147 711 Cementary Trust	0	0	1	0	1	0	0	0	2
150 801 Drain Fund	0	0	0	0	581	0	0	0	581
151 804 Drain Maint	0	0	57	0	42	0	0	0	98
153 843 Gun Lake Weed Assess	0	0	107	0	30	0	0	0	136
154 851 Drain Debt	0	0	38	0	4	0	0	0	42
155 852 Algonquin Lake Maintenance Func	0	0	0	0	5	0	0	0	5
156 Mental Health	0	0	195	0	0	0	0	0	195
157 Other	0	0	0	0	27	0	0	0	27
<b>Total</b>	<b>\$15,671</b>	<b>\$1,085</b>	<b>\$40,277</b>	<b>\$10,017</b>	<b>\$23,244</b>	<b>\$13,335</b>	<b>\$11,598</b>	<b>\$0</b>	<b>\$115,227</b>

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**101-334 COURT SECURITY**  
**Nature and Extent of Service**

The Court Security department provides security for the Courts & Law Building and Courthouse Building.

The cost of providing security has been identified and functionalized by building. The costs are allocated to all departments in the respective buildings, based on their assigned square footage.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

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**A. Department Costs**

Dept:10 101-334 Court Security

Description		Amount	General Admin	Courthouse Security	C&L Building Security
<b>Personnel Costs</b>					
Salaries	S1	87,461	0	43,731	43,731
Salary % Split			.00%	50.00%	50.00%
Benefits	S	8,180	0	4,090	4,090
Subtotal - Personnel Costs		95,641	0	47,821	47,821
<b>Services &amp; Supplies Cost</b>					
744-000 Uniforms & Accessories	S	471	0	236	236
748-000 Other Supplies	S	489	0	245	245
813-000 Dry Cleaning & Laundry	S	47	0	24	24
Subtotal - Services & Supplies		1,007	0	504	504
<b>Department Cost Total</b>		96,648	0	48,324	48,324
<b>Adjustments to Cost</b>					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		96,648	0	48,324	48,324
General Admin Distribution			0	0	0
<b>Grand Total</b>		<u>\$96,648</u>		<u>\$48,324</u>	<u>\$48,324</u>

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:10 101-334 Court Security

Department	First Incoming	Second Incoming	Courthouse Security	C&L Building Security
1 Courthouse	\$552	\$1	\$277	\$277
1 Courts & Law	1,977	5	991	991
Subtotal - Building Depreciation	2,529	6	1,267	1,267
2 C & L Building Equipment	38	0	19	19
2 Courthouse	27	0	13	13
Subtotal - Equipment Depreciation	64	1	33	33
3 County Coordination	421	67	244	244
3 Financial Reporting/Accounting	611	97	354	354
3 Personnel Management	423	67	245	245
Subtotal - 101-175 Administration	1,455	231	843	843
5 Payroll / Fringe	1,116	183	650	650
5 Accounting	175	29	102	102
Subtotal - 101-215 Clerk	1,291	212	751	751
7 General Fund Revenues	2,076	304	1,190	1,190
Subtotal - 101-253 Treasurer	2,076	304	1,190	1,190
8 Courthouse	1,963	241	1,102	1,102
8 Courts & Law	5,408	564	2,986	2,986
Subtotal - 101-265/266 Buildings & Grc	7,371	806	4,088	4,088
9 Copier Service Leases & Maint	603	14	308	308
9 Audit	120	2	61	61
9 Cost Plan	757	45	401	401
9 Accounting	155	3	79	79
9 Human Resource Admin	189	4	96	96
9 OPEB Valuation	211	4	108	108
Subtotal - 101-299 Miscellaneous	2,033	73	1,053	1,053
10 Courthouse Security	0	1,210	605	605
10 C&L Building Security	0	943	472	472
Subtotal - 101-334 Court Security	0	2,153	1,076	1,076
11 General Liability	0	86	43	43

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:10 101-334 Court Security

Department	First Incoming	Second Incoming	Courthouse Security	C&L Building Security
11 Public Officials	\$0	\$673	\$336	\$336
11 Employee Benefits	0	1,171	585	585
11 Retirement Fund	0	11,331	5,666	5,666
Subtotal - 101-865 Insurance	0	13,260	6,630	6,630
12 Courthouse	0	422	211	211
12 Courts & Law	0	216	108	108
Subtotal - 101-865-1 Property Insuranc	0	637	319	319
<b>Total Incoming</b>	16,818	17,682	17,250	17,250
<b>C. Total Allocated</b>		\$131,148	\$65,574	\$65,574
			50.00%	50.00%



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**Courthouse Security Allocations**

**Dept:10 101-334 Court Security**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	704	6.25%	\$3,548	\$0	\$3,548	\$0	\$3,548
5 101-215 Clerk	1,471	13.07%	7,414	0	7,414	0	7,414
7 101-253 Treasurer	744	6.61%	3,750	0	3,750	0	3,750
8 101-265/266 Buildings & Grounds	200	1.78%	1,008	0	1,008	0	1,008
10 101-334 Court Security	240	2.13%	1,210	0	1,210	0	1,210
14 101-101 Bd of Commissioners	810	7.20%	4,082	0	4,082	907	4,989
15 101-140 Trial Court Criminal & Civil	4,115	36.56%	20,739	0	20,739	4,606	25,345
20 101-225 Equalization	570	5.06%	2,873	0	2,873	638	3,511
24 101-236 Register of Deeds	760	6.75%	3,830	0	3,830	851	4,681
29 101-275 Drain Commissioner	546	4.85%	2,752	0	2,752	611	3,363
38 101-400 Planning	596	5.29%	3,004	0	3,004	667	3,671
39 101-426 Emergency Management	144	1.28%	726	0	726	161	887
84 269 Law Library	357	3.17%	1,799	0	1,799	400	2,199
<b>Subtotal</b>	11,257	100.00%	56,733	0	56,733	8,841	65,574
Direct Bills					0		0
<b>Total</b>					<b>\$56,733</b>		<b>\$65,574</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans

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**C&L Building Security Allocations**

Dept:10 101-334 Court Security

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265/266 Buildings & Grounds	864	3.83%	\$2,173	\$0	\$2,173	\$0	\$2,173
10 101-334 Court Security	375	1.66%	943	0	943	0	943
15 101-140 Trial Court Criminal & Civil	5,388	23.88%	13,550	0	13,550	2,234	15,784
17 101-148 Family Division	5,698	25.26%	14,330	0	14,330	2,363	16,693
18 101-151 Adult Probation	2,848	12.62%	7,162	0	7,162	1,181	8,343
21 101-229/CRV Prosecutor/Crime Victim	2,220	9.84%	5,583	0	5,583	921	6,504
78 261 Public Defender	639	2.83%	1,607	0	1,607	265	1,872
84 269 Law Library	240	1.06%	604	0	604	100	703
91 283 Comm Corrections	230	1.02%	578	0	578	95	674
93 285 Adult Drug Court	298	1.32%	749	0	749	124	873
98 292 CC Wrap Around	120	0.53%	302	0	302	50	352
99 292 CC Juv Justice	336	1.49%	845	0	845	139	984
100 292 Child Care Fund	670	2.97%	1,685	0	1,685	278	1,963
157 Other	2,633	11.67%	6,622	0	6,622	1,092	7,714
<b>Subtotal</b>	22,559	100.00%	56,733	0	56,733	8,841	65,574
Direct Bills					0		0
<b>Total</b>					<b>\$56,733</b>		<b>\$65,574</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans

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**Allocation Summary**

**Dept:10 101-334 Court Security**

Department	Courthouse Security	C&L Building Security	Total
3 101-175 Administration	\$3,548	\$0	\$3,548
5 101-215 Clerk	7,414	0	7,414
7 101-253 Treasurer	3,750	0	3,750
8 101-265/266 Buildings & Grounds	1,008	2,173	3,181
10 101-334 Court Security	1,210	943	2,153
14 101-101 Bd of Commissioners	4,989	0	4,989
15 101-140 Trial Court Criminal & Civil	25,345	15,784	41,129
17 101-148 Family Division	0	16,693	16,693
18 101-151 Adult Probation	0	8,343	8,343
20 101-225 Equalization	3,511	0	3,511
21 101-229/CRV Prosecutor/Crime Victim	0	6,504	6,504
24 101-236 Register of Deeds	4,681	0	4,681
29 101-275 Drain Commissioner	3,363	0	3,363
38 101-400 Planning	3,671	0	3,671
39 101-426 Emergency Management	887	0	887
78 261 Public Defender	0	1,872	1,872
84 269 Law Library	2,199	703	2,902
91 283 Comm Corrections	0	674	674
93 285 Adult Drug Court	0	873	873
98 292 CC Wrap Around	0	352	352
99 292 CC Juv Justice	0	984	984
100 292 Child Care Fund	0	1,963	1,963
157 Other	0	7,714	7,714
<b>Total</b>	<b>\$65,574</b>	<b>\$65,574</b>	<b>\$131,148</b>

**101-865 INSURANCE**  
**Nature and Extent of Service**

Barry County is a member of the Michigan Municipal Risk Management Association (MMRMA). MMRMA provides its members with a low-cost coverage for the various risks through a shared-risk program. For plan purposes, the cost of the premium is divided into several pools for proper allocation to the appropriate coverages. The following functions have been established to distribute the premiums:

- **Property Insurance** - Coverage of County properties, including the facilities and the contents, is allocated to a separate schedule specifically identifying facilities and allocating the costs to the occupant departments. See the Property Insurance schedule (Dept. 12) within this plan.
- **General Liability Insurance** - The County is exposed to a wide variety of liability in their everyday operations. The cost to cover the County for this risk is identified and allocated to all departments and programs, including those receiving federal funds, based on the dollar amount of their expenditures.
- **Public Official Liability** - This policy covers errors and omissions, embezzlement and fraud which may be perpetrated by any employee of the County. The cost for the coverage is allocated to all departments based on the number of employees assigned.
- **Vehicle Insurance** - Vehicle coverage provides protection for the physical damage to those vehicles owned and operated by the County. The cost for the premium is allocated to those departments with vehicles based on the number of vehicles assigned.
- **Law Enforcement Insurance** - The MMRMA policy separately identifies that portion of the premium related to the specific exposure that relates to the Sheriff and the various services provided by the Sheriff's department. The cost for this coverage is allocated directly to the Sheriff's office.
- **Employee Benefits** - Contributions made to the County's Health and Life Insurance funds are identified and allocated based on FTEs.

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**101-865 INSURANCE**  
**Nature and Extent of Service**  
**(Continued)**

- **Retirement Fund** - The County operates an employee retirement fund (Fund 682). In 2018, The Board of Commissioners authorized a transfer from the Delinquent Tax Umbrella Fund to pay down the unfunded liability. These contributions are allocated to participating departments based on FTEs. The County has indicated that general fund departments, 215 Friend of the Court and 281 Swift & Sure Sanctions participate in the County's retirement fund.

**NOTE:** The supplemental contribution to MERS retirement fund resulted in a material impact on the computed carry forward for both the friend of the court and the prosecutor. An adjustment has been made to eliminate the impact on the carry forward for the 2020 proposed costs. Additionally, an adjustment was made to add back in the 2016 contribution which reduced the roll forward for the 2016 cost allocation plan.

	<b>215 Friend of the Court</b>	<b>101-229 CRV Prosecutor Crime Victim</b>
2016 MERS Adjustment	\$ 199,895	133,264
2018 MERS Adjustment	\$ (47,761)	(25,635)
<b>Total</b>	<b>\$ 152,134</b>	<b>\$ 107,629</b>

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

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**A. Department Costs**

**Dept:11 101-865 Insurance**

Description		Amount	General Admin	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits	Retirement Fund
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Insurance	P	381,067	33,289	110,744	26,882	44,254	60,753	105,144	0	0
101-999-999-677 Health Ins. Contributi	P	45,000	0	0	0	0	0	0	45,000	0
101-999-999-681 Life Ins. Contribution	P	32,000	0	0	0	0	0	0	32,000	0
682-861-718-000 Employer Share Reti	P	500,000	0	0	0	0	0	0	0	500,000
Subtotal - Services & Supplies		958,067	33,289	110,744	26,882	44,254	60,753	105,144	77,000	500,000
<b>Department Cost Total</b>		958,067	33,289	110,744	26,882	44,254	60,753	105,144	77,000	500,000
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		958,067	33,289	110,744	26,882	44,254	60,753	105,144	77,000	500,000
General Admin Distribution			(33,289)	3,986	968	1,593	2,187	3,785	2,772	17,999
<b>Grand Total</b>		<b>\$958,067</b>		<b>\$114,730</b>	<b>\$27,850</b>	<b>\$45,847</b>	<b>\$62,940</b>	<b>\$108,929</b>	<b>\$79,772</b>	<b>\$517,999</b>

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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:11 101-865 Insurance**

Department	First Incoming	Second Incoming	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits	Retirement Fund
3 County Coordination	\$1,660	\$263	\$230	\$56	\$92	\$126	\$219	\$160	\$1,040
3 Financial Reporting/Accounting	20	3	3	1	1	2	3	2	12
3 Risk Management	14,670	2,300	2,032	493	812	1,115	1,929	1,413	9,175
Subtotal - 101-175 Administration	16,350	2,565	2,265	550	905	1,243	2,151	1,575	10,227
5 Accounting	6	1	1	0	0	0	1	1	4
Subtotal - 101-215 Clerk	6	1	1	0	0	0	1	1	4
7 General Fund Revenues	67	10	9	2	4	5	9	6	42
Subtotal - 101-253 Treasurer	67	10	9	2	4	5	9	6	42
9 Audit	472	9	58	14	23	32	55	40	260
9 Cost Plan	757	45	96	23	38	53	91	67	434
9 Accounting	5	0	1	0	0	0	1	0	3
Subtotal - 101-299 Miscellaneous	1,234	55	154	37	62	85	147	107	697
11 General Liability	0	339	41	10	16	22	38	28	183
Subtotal - 101-865 Insurance	0	339	41	10	16	22	38	28	183
<b>Total Incoming</b>	17,657	2,970	2,470	600	987	1,355	2,345	1,717	11,152
<b>C. Total Allocated</b>		<b>\$978,693</b>	<b>\$117,200</b>	<b>\$28,449</b>	<b>\$46,834</b>	<b>\$64,295</b>	<b>\$111,274</b>	<b>\$81,489</b>	<b>\$529,150</b>
			11.98%	2.91%	4.79%	6.57%	11.37%	8.33%	54.07%

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**Property Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 101-865-1 Property Insurance	1	100.00%	\$116,845	\$0	\$116,845	\$356	\$117,200
<b>Subtotal</b>	1	100.00%	116,845	0	116,845	356	117,200
Direct Bills					0		0
<b>Total</b>					<b>\$116,845</b>		<b>\$117,200</b>
Basis Units: Direct to Property Schedule Source:							



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**General Liability Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	280,546	0.88%	\$249	\$0	\$249	\$0	\$249
4 101-211 Legal Counsel	60,002	0.19%	53	0	53	0	53
5 101-215 Clerk	546,786	1.71%	486	0	486	0	486
6 101-243 Land Information Services	344,642	1.08%	306	0	306	0	306
7 101-253 Treasurer	235,166	0.74%	209	0	209	0	209
8 101-265/266 Buildings & Grounds	681,459	2.13%	606	0	606	0	606
9 101-299 Miscellaneous	246,443	0.77%	219	0	219	0	219
10 101-334 Court Security	96,648	0.30%	86	0	86	0	86
11 101-865 Insurance	381,067	1.19%	339	0	339	0	339
13 637 Data Processing	191,454	0.60%	170	0	170	1	171
14 101-101 Bd of Commissioners	172,822	0.54%	154	0	154	1	154
15 101-140 Trial Court Criminal & Civil	1,551,613	4.86%	1,379	0	1,379	5	1,383
16 101-147 Jury Board	3,367	0.01%	3	0	3	0	3
17 101-148 Family Division	822,452	2.58%	731	0	731	2	733
18 101-151 Adult Probation	7,809	0.02%	7	0	7	0	7
19 101-191 Elections	49,317	0.15%	44	0	44	0	44
20 101-225 Equalization	180,591	0.57%	160	0	160	1	161
21 101-229/CRV Prosecutor/Crime Victim	746,836	2.34%	664	0	664	2	666
23 101-230 Extraditions	212	0.00%	0	0	0	0	0
24 101-236 Register of Deeds	266,480	0.83%	237	0	237	1	238
25 101-254 Tax Tribunal	8,314	0.03%	7	0	7	0	7
26 101-257 Co-Op Extension	117,099	0.37%	104	0	104	0	104
28 101-601 Health	449,580	1.41%	399	0	399	1	401
29 101-275 Drain Commissioner	174,665	0.55%	155	0	155	1	156
30 101-280 Soil Conservation	30,500	0.10%	27	0	27	0	27
31 101-301 Sheriff's Dept	3,008,667	9.43%	2,674	0	2,674	9	2,682
33 101-317 Snowmobile Enforcement	898	0.00%	1	0	1	0	1
34 101-331 Marine Law	122,068	0.38%	108	0	108	0	109
36 101-351 Jail	2,202,090	6.90%	1,957	0	1,957	7	1,963
37 101-355 Sheriff-Animal Control	72,169	0.23%	64	0	64	0	64
38 101-400 Planning	245,215	0.77%	218	0	218	1	219
39 101-426 Emergency Management	159,197	0.50%	141	0	141	0	142
40 101-430 Animal Control	366,154	1.15%	325	0	325	1	326
41 101-441 DPW	39,180	0.12%	35	0	35	0	35
43 101-631 Substance Abuse	73,704	0.23%	65	0	65	0	66
45 101-681 Veterans Burial	30,000	0.09%	27	0	27	0	27
46 101-682 Veterans Counselor	34,549	0.11%	31	0	31	0	31
47 101-689 Soldiers & Sailors	3,950	0.01%	4	0	4	0	4
51 205 Central Dispatch	1,657,039	5.19%	1,472	0	1,472	5	1,477
52 208 Charlton Park Fund	623,499	1.95%	554	0	554	2	556
53 215 Friend of the Court	1,095,924	3.43%	974	0	974	3	977
56 227 Animal Shelter TNR Grant 2015	19,514	0.06%	17	0	17	0	17

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**General Liability Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 228 Solid Waste	94,825	0.30%	\$84	\$0	\$84	\$0	\$85
61 232 Animal Shelter Donations	22,824	0.07%	20	0	20	0	20
62 233 Barry Comm Resource Net	2,537	0.01%	2	0	2	0	2
65 236 Remonumentation Fund	76,487	0.24%	68	0	68	0	68
68 247 Thornapple Namor Depr Fund	249	0.00%	0	0	0	0	0
70 250 Park & Rec Fund	46,321	0.15%	41	0	41	0	41
71 252 Co Agriculture Preserve	1,798	0.01%	2	0	2	0	2
73 255 EDC	116,560	0.37%	104	0	104	0	104
74 256 ROD Automation	53,201	0.17%	47	0	47	0	47
76 259 Local Corr Officer	12,371	0.04%	11	0	11	0	11
77 260 Victims Services	3,087	0.01%	3	0	3	0	3
78 261 Public Defender	3,618	0.01%	3	0	3	0	3
80 264 Concealed Pistol Licensing	692	0.00%	1	0	1	0	1
83 267 Crime Victim Rights	62,213	0.19%	55	0	55	0	55
84 269 Law Library	22,739	0.07%	20	0	20	0	20
85 275 Comm on Aging	1,762,067	5.52%	1,566	0	1,566	5	1,571
86 276 CDBG	5,022	0.02%	4	0	4	0	4
87 277 Middleville Police Serv	277,435	0.87%	247	0	247	1	247
89 281 Swift & Sure Sanctions	143,882	0.45%	128	0	128	0	128
90 282 56B Sobriety Court	127,855	0.40%	114	0	114	0	114
91 283 Comm Corrections	98,473	0.31%	88	0	88	0	88
93 285 Adult Drug Court	167,276	0.52%	149	0	149	0	149
95 287 Mich Justice Training	4,440	0.01%	4	0	4	0	4
96 290 Social Welfare	5,483	0.02%	5	0	5	0	5
97 292 CC Probate	768,643	2.41%	683	0	683	2	685
98 292 CC Wrap Around	98,186	0.31%	87	0	87	0	88
99 292 CC Juv Justice	94,886	0.30%	84	0	84	0	85
100 292 Child Care Fund	86,558	0.27%	77	0	77	0	77
102 295 Airport Fund	683,060	2.14%	607	0	607	2	609
103 297 Diverted Felons	41,340	0.13%	37	0	37	0	37
104 352 FOC Ren Debt Relocations	90,938	0.28%	81	0	81	0	81
105 354 Yankee Springs Water	41,457	0.13%	37	0	37	0	37
106 355 Middleville Water Debt	12,019	0.04%	11	0	11	0	11
107 356 Middleville Water Debt 206	61,081	0.19%	54	0	54	0	54
108 357 Fawn Lake Sewer	34,831	0.11%	31	0	31	0	31
109 358 Yankee Spring	30,314	0.09%	27	0	27	0	27
110 359 Finkbeiner/Crain Debt	103,389	0.32%	92	0	92	0	92
113 368 Thornapple Manor	1,471,440	4.61%	1,308	0	1,308	4	1,312
116 374 1999 BPW Middleville	79,350	0.25%	71	0	71	0	71
118 377 Leach & Middle Lake	173,552	0.54%	154	0	154	1	155
135 588 Transit Fund	2,051,686	6.43%	1,823	0	1,823	6	1,829
136 595 Commissary	108,553	0.34%	96	0	96	0	97

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**General Liability Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
137 660 Telephone	38,545	0.12%	\$34	\$0	\$34	\$0	\$34
138 661 Vehicle Fund	214,117	0.67%	190	0	190	1	191
139 676 Worker's Comp Fund	27,997	0.09%	25	0	25	0	25
140 677 Health Ins. Fund	2,112,967	6.62%	1,878	0	1,878	6	1,884
141 678 Disability Fund	72,051	0.23%	64	0	64	0	64
142 680 Fringe Benefit Fund	43,627	0.14%	39	0	39	0	39
143 681 Life Ins. Fund	67,110	0.21%	60	0	60	0	60
144 682 Retirement Fund	2,422,434	7.59%	2,153	0	2,153	7	2,160
145 683 Dental/Optical	56,049	0.18%	50	0	50	0	50
146 684 Unemployment	6,865	0.02%	6	0	6	0	6
147 711 Cementary Trust	806	0.00%	1	0	1	0	1
151 804 Drain Maint	44,872	0.14%	40	0	40	0	40
153 843 Gun Lake Weed Assess	84,561	0.26%	75	0	75	0	75
154 851 Drain Debt	29,844	0.09%	27	0	27	0	27
156 Mental Health	154,500	0.48%	137	0	137	0	138
<b>Subtotal</b>	31,918,770	100.00%	28,363	0	28,363	86	28,449
Direct Bills					0		0
<b>Total</b>					<b>\$28,363</b>		<b>\$28,449</b>

Basis Units: Dollar Value of Expenditures  
Source:

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**Public Officials Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.18	0.90%	\$419	\$0	\$419	\$0	\$419
5 101-215 Clerk	7.09	2.92%	1,363	0	1,363	0	1,363
6 101-243 Land Information Services	3.92	1.61%	753	0	753	0	753
7 101-253 Treasurer	2.97	1.22%	571	0	571	0	571
8 101-265/266 Buildings & Grounds	5.67	2.33%	1,090	0	1,090	0	1,090
9 101-299 Miscellaneous	0.02	0.01%	4	0	4	0	4
10 101-334 Court Security	3.50	1.44%	673	0	673	0	673
14 101-101 Bd of Commissioners	2.75	1.13%	529	0	529	2	530
15 101-140 Trial Court Criminal & Civil	15.70	6.46%	3,018	0	3,018	10	3,028
16 101-147 Jury Board	0.03	0.01%	6	0	6	0	6
17 101-148 Family Division	6.92	2.85%	1,330	0	1,330	5	1,335
19 101-191 Elections	0.10	0.04%	19	0	19	0	19
20 101-225 Equalization	1.71	0.70%	329	0	329	1	330
21 101-229/CRV Prosecutor/Crime Victim	7.89	3.25%	1,517	0	1,517	5	1,522
24 101-236 Register of Deeds	4.00	1.65%	769	0	769	3	771
29 101-275 Drain Commissioner	2.17	0.89%	417	0	417	1	419
31 101-301 Sheriff's Dept	32.23	13.27%	6,195	0	6,195	21	6,216
33 101-317 Snowmobile Enforcement	0.03	0.01%	6	0	6	0	6
34 101-331 Marine Law	2.46	1.01%	473	0	473	2	474
35 101-333 Road Patrol	1.00	0.41%	192	0	192	1	193
36 101-351 Jail	22.40	9.22%	4,306	0	4,306	15	4,320
37 101-355 Sheriff-Animal Control	1.00	0.41%	192	0	192	1	193
38 101-400 Planning	3.11	1.28%	598	0	598	2	600
39 101-426 Emergency Management	0.99	0.41%	190	0	190	1	191
40 101-430 Animal Control	2.81	1.16%	540	0	540	2	542
46 101-682 Veterans Counselor	0.07	0.03%	13	0	13	0	14
51 205 Central Dispatch	18.35	7.55%	3,527	0	3,527	12	3,539
52 208 Charlton Park Fund	7.01	2.89%	1,347	0	1,347	5	1,352
53 215 Friend of the Court	14.70	6.05%	2,826	0	2,826	10	2,835
65 236 Remonumentation Fund	0.37	0.15%	71	0	71	0	71
70 250 Park & Rec Fund	0.36	0.15%	69	0	69	0	69
78 261 Public Defender	0.08	0.03%	15	0	15	0	15
83 267 Crime Victim Rights	0.97	0.40%	186	0	186	1	187
85 275 Comm on Aging	28.37	11.68%	5,453	0	5,453	19	5,472
87 277 Middleville Police Serv	3.04	1.25%	584	0	584	2	586
89 281 Swift & Sure Sanctions	1.55	0.64%	298	0	298	1	299
90 282 56B Sobriety Court	1.25	0.51%	240	0	240	1	241
91 283 Comm Corrections	0.65	0.27%	125	0	125	0	125
93 285 Adult Drug Court	1.55	0.64%	298	0	298	1	299
97 292 CC Probate	2.48	1.02%	477	0	477	2	478
98 292 CC Wrap Around	1.17	0.48%	225	0	225	1	226
99 292 CC Juv Justice	1.17	0.48%	225	0	225	1	226

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**Public Officials Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100 292 Child Care Fund	1.00	0.41%	\$192	\$0	\$192	\$1	\$193
135 588 Transit Fund	25.43	10.47%	4,888	0	4,888	17	4,905
142 680 Fringe Benefit Fund	0.70	0.29%	135	0	135	0	135
<b>Subtotal</b>	242.92	100.00%	46,692	0	46,692	142	46,834
Direct Bills					0		0
<b>Total</b>					<b>\$46,692</b>		<b>\$46,834</b>

Basis Units: Full Time Equivalent (FTEs)  
Source:

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**Vehicle Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-243 Land Information Services	1	1.18%	\$754	\$0	\$754	\$0	\$754
8 101-265/266 Buildings & Grounds	1	1.18%	754	0	754	0	754
17 101-148 Family Division	6	7.06%	4,525	0	4,525	14	4,539
20 101-225 Equalization	1	1.18%	754	0	754	2	756
31 101-301 Sheriff's Dept	36	42.35%	27,148	0	27,148	85	27,233
39 101-426 Emergency Management	2	2.35%	1,508	0	1,508	5	1,513
40 101-430 Animal Control	6	7.06%	4,525	0	4,525	14	4,539
52 208 Charlton Park Fund	2	2.35%	1,508	0	1,508	5	1,513
53 215 Friend of the Court	2	2.35%	1,508	0	1,508	5	1,513
85 275 Comm on Aging	5	5.88%	3,771	0	3,771	12	3,782
135 588 Transit Fund	19	22.35%	14,328	0	14,328	45	14,373
150 801 Drain Fund	1	1.18%	754	0	754	2	756
157 Other	3	3.53%	2,262	0	2,262	7	2,269
<b>Subtotal</b>	85	100.00%	64,100	0	64,100	195	64,295
Direct Bills					0		0
<b>Total</b>					<b>\$64,100</b>		<b>\$64,295</b>

Basis Units: Number of Vehicles  
Source:

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**Law Enforcement Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
31 101-301 Sheriff's Dept	1	100.00%	\$110,936	\$0	\$110,936	\$338	\$111,274
<b>Subtotal</b>	1	100.00%	110,936	0	110,936	338	111,274
Direct Bills					0		0
<b>Total</b>					<b>\$110,936</b>		<b>\$111,274</b>

Basis Units: Direct to Sheriff  
Source:

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**Employee Benefits Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.18	0.90%	\$729	\$0	\$729	\$0	\$729
5 101-215 Clerk	7.09	2.92%	2,371	0	2,371	0	2,371
6 101-243 Land Information Services	3.92	1.61%	1,311	0	1,311	0	1,311
7 101-253 Treasurer	2.97	1.22%	993	0	993	0	993
8 101-265/266 Buildings & Grounds	5.67	2.33%	1,896	0	1,896	0	1,896
9 101-299 Miscellaneous	0.02	0.01%	7	0	7	0	7
10 101-334 Court Security	3.50	1.44%	1,171	0	1,171	0	1,171
14 101-101 Bd of Commissioners	2.75	1.13%	920	0	920	3	923
15 101-140 Trial Court Criminal & Civil	15.70	6.46%	5,251	0	5,251	18	5,269
16 101-147 Jury Board	0.03	0.01%	10	0	10	0	10
17 101-148 Family Division	6.92	2.85%	2,314	0	2,314	8	2,322
19 101-191 Elections	0.10	0.04%	33	0	33	0	34
20 101-225 Equalization	1.71	0.70%	572	0	572	2	574
21 101-229/CRV Prosecutor/Crime Victim	7.89	3.25%	2,639	0	2,639	9	2,648
24 101-236 Register of Deeds	4.00	1.65%	1,338	0	1,338	5	1,342
29 101-275 Drain Commissioner	2.17	0.89%	726	0	726	2	728
31 101-301 Sheriff's Dept	32.23	13.27%	10,779	0	10,779	37	10,816
33 101-317 Snowmobile Enforcement	0.03	0.01%	10	0	10	0	10
34 101-331 Marine Law	2.46	1.01%	823	0	823	3	826
35 101-333 Road Patrol	1.00	0.41%	334	0	334	1	336
36 101-351 Jail	22.40	9.22%	7,491	0	7,491	25	7,517
37 101-355 Sheriff-Animal Control	1.00	0.41%	334	0	334	1	336
38 101-400 Planning	3.11	1.28%	1,040	0	1,040	4	1,044
39 101-426 Emergency Management	0.99	0.41%	331	0	331	1	332
40 101-430 Animal Control	2.81	1.16%	940	0	940	3	943
46 101-682 Veterans Counselor	0.07	0.03%	23	0	23	0	23
51 205 Central Dispatch	18.35	7.55%	6,137	0	6,137	21	6,158
52 208 Charlton Park Fund	7.01	2.89%	2,344	0	2,344	8	2,352
53 215 Friend of the Court	14.70	6.05%	4,916	0	4,916	17	4,933
65 236 Remonumentation Fund	0.37	0.15%	124	0	124	0	124
70 250 Park & Rec Fund	0.36	0.15%	120	0	120	0	121
78 261 Public Defender	0.08	0.03%	27	0	27	0	27
83 267 Crime Victim Rights	0.97	0.40%	324	0	324	1	326
85 275 Comm on Aging	28.37	11.68%	9,488	0	9,488	32	9,520
87 277 Middleville Police Serv	3.04	1.25%	1,017	0	1,017	3	1,020
89 281 Swift & Sure Sanctions	1.55	0.64%	518	0	518	2	520
90 282 56B Sobriety Court	1.25	0.51%	418	0	418	1	419
91 283 Comm Corrections	0.65	0.27%	217	0	217	1	218
93 285 Adult Drug Court	1.55	0.64%	518	0	518	2	520
97 292 CC Probate	2.48	1.02%	829	0	829	3	832
98 292 CC Wrap Around	1.17	0.48%	391	0	391	1	393
99 292 CC Juv Justice	1.17	0.48%	391	0	391	1	393



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**Employee Benefits Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100 292 Child Care Fund	1.00	0.41%	\$334	\$0	\$334	\$1	\$336
135 588 Transit Fund	25.43	10.47%	8,505	0	8,505	29	8,534
142 680 Fringe Benefit Fund	0.70	0.29%	234	0	234	1	235
<b>Subtotal</b>	242.92	100.00%	81,242	0	81,242	247	81,489
Direct Bills					0		0
<b>Total</b>					<b>\$81,242</b>		<b>\$81,489</b>

Basis Units: Dollar Value of Wages  
Source:

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**Retirement Fund Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	2.18	1.34%	\$7,058	\$0	\$7,058	\$0	\$7,058
5 101-215 Clerk	7.09	4.35%	22,954	0	22,954	0	22,954
6 101-243 Land Information Services	3.92	2.41%	12,691	0	12,691	0	12,691
7 101-253 Treasurer	2.97	1.82%	9,615	0	9,615	0	9,615
8 101-265/266 Buildings & Grounds	5.67	3.48%	18,356	0	18,356	0	18,356
9 101-299 Miscellaneous	0.02	0.01%	65	0	65	0	65
10 101-334 Court Security	3.50	2.15%	11,331	0	11,331	0	11,331
14 101-101 Bd of Commissioners	2.75	1.69%	8,903	0	8,903	32	8,935
15 101-140 Trial Court Criminal & Civil	15.70	9.63%	50,828	0	50,828	183	51,011
16 101-147 Jury Board	0.03	0.02%	97	0	97	0	97
17 101-148 Family Division	6.92	4.25%	22,403	0	22,403	81	22,484
19 101-191 Elections	0.10	0.06%	324	0	324	1	325
20 101-225 Equalization	1.71	1.05%	5,536	0	5,536	20	5,556
21 101-229/CRV Prosecutor/Crime Victim	7.89	4.84%	25,544	0	25,544	92	25,636
24 101-236 Register of Deeds	4.00	2.45%	12,950	0	12,950	47	12,997
29 101-275 Drain Commissioner	2.17	1.33%	7,025	0	7,025	25	7,051
31 101-301 Sheriff's Dept	32.23	19.78%	104,343	0	104,343	376	104,720
33 101-317 Snowmobile Enforcement	0.03	0.02%	97	0	97	0	97
34 101-331 Marine Law	2.46	1.51%	7,964	0	7,964	29	7,993
35 101-333 Road Patrol	1.00	0.61%	3,237	0	3,237	12	3,249
36 101-351 Jail	22.40	13.75%	72,519	0	72,519	261	72,781
37 101-355 Sheriff-Animal Control	1.00	0.61%	3,237	0	3,237	12	3,249
38 101-400 Planning	3.11	1.91%	10,069	0	10,069	36	10,105
39 101-426 Emergency Management	0.99	0.61%	3,205	0	3,205	12	3,217
40 101-430 Animal Control	2.81	1.72%	9,097	0	9,097	33	9,130
46 101-682 Veterans Counselor	0.07	0.04%	227	0	227	1	227
53 215 Friend of the Court	14.70	9.02%	47,591	0	47,591	172	47,762
83 267 Crime Victim Rights	0.97	0.60%	3,140	0	3,140	11	3,152
87 277 Middleville Police Serv	3.04	1.87%	9,842	0	9,842	35	9,877
89 281 Swift & Sure Sanctions	1.55	0.95%	5,018	0	5,018	18	5,036
90 282 56B Sobriety Court	1.25	0.77%	4,047	0	4,047	15	4,061
91 283 Comm Corrections	0.65	0.40%	2,104	0	2,104	8	2,112
93 285 Adult Drug Court	1.55	0.95%	5,018	0	5,018	18	5,036
97 292 CC Probate	2.48	1.52%	8,029	0	8,029	29	8,058
98 292 CC Wrap Around	1.17	0.72%	3,788	0	3,788	14	3,801
99 292 CC Juv Justice	1.17	0.72%	3,788	0	3,788	14	3,801
100 292 Child Care Fund	1.00	0.61%	3,237	0	3,237	12	3,249
142 680 Fringe Benefit Fund	0.70	0.43%	2,266	0	2,266	8	2,274

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**Retirement Fund Allocations**

**Dept:11 101-865 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
<b>Subtotal</b>	162.95	100.00%	527,545	0	527,545	1,606	529,150
Direct Bills					0		0
<hr/>							
<b>Total</b>					<b>\$527,545</b>		<b>\$529,150</b>
<hr/>							
Basis Units: Full-Time Equivalents (FTEs)							
Source:							

**Barry County, Michigan**  
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**Allocation Summary**

**Dept:11 101-865 Insurance**

Department	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits	Retirement Fund	Total
3 101-175 Administration	\$0	\$249	\$419	\$0	\$0	\$729	\$7,058	\$8,455
4 101-211 Legal Counsel	0	53	0	0	0	0	0	53
5 101-215 Clerk	0	486	1,363	0	0	2,371	22,954	27,173
6 101-243 Land Information Services	0	306	753	754	0	1,311	12,691	15,816
7 101-253 Treasurer	0	209	571	0	0	993	9,615	11,388
8 101-265/266 Buildings & Grounds	0	606	1,090	754	0	1,896	18,356	22,702
9 101-299 Miscellaneous	0	219	4	0	0	7	65	294
10 101-334 Court Security	0	86	673	0	0	1,171	11,331	13,260
11 101-865 Insurance	0	339	0	0	0	0	0	339
12 101-865-1 Property Insurance	117,200	0	0	0	0	0	0	117,200
13 637 Data Processing	0	171	0	0	0	0	0	171
14 101-101 Bd of Commissioners	0	154	530	0	0	923	8,935	10,542
15 101-140 Trial Court Criminal & Civil	0	1,383	3,028	0	0	5,269	51,011	60,691
16 101-147 Jury Board	0	3	6	0	0	10	97	116
17 101-148 Family Division	0	733	1,335	4,539	0	2,322	22,484	31,413
18 101-151 Adult Probation	0	7	0	0	0	0	0	7
19 101-191 Elections	0	44	19	0	0	34	325	422
20 101-225 Equalization	0	161	330	756	0	574	5,556	7,377
21 101-229/CRV Prosecutor/Crime Victim	0	666	1,522	0	0	2,648	25,636	30,471
23 101-230 Extraditions	0	0	0	0	0	0	0	0
24 101-236 Register of Deeds	0	238	771	0	0	1,342	12,997	15,348
25 101-254 Tax Tribunal	0	7	0	0	0	0	0	7
26 101-257 Co-Op Extension	0	104	0	0	0	0	0	104
28 101-601 Health	0	401	0	0	0	0	0	401
29 101-275 Drain Commissioner	0	156	419	0	0	728	7,051	8,353
30 101-280 Soil Conservation	0	27	0	0	0	0	0	27
31 101-301 Sheriff's Dept	0	2,682	6,216	27,233	111,274	10,816	104,720	262,940
33 101-317 Snowmobile Enforcement	0	1	6	0	0	10	97	114
34 101-331 Marine Law	0	109	474	0	0	826	7,993	9,402
35 101-333 Road Patrol	0	0	193	0	0	336	3,249	3,778
36 101-351 Jail	0	1,963	4,320	0	0	7,517	72,781	86,581
37 101-355 Sheriff-Animal Control	0	64	193	0	0	336	3,249	3,842
38 101-400 Planning	0	219	600	0	0	1,044	10,105	11,967
39 101-426 Emergency Management	0	142	191	1,513	0	332	3,217	5,395
40 101-430 Animal Control	0	326	542	4,539	0	943	9,130	15,480
41 101-441 DPW	0	35	0	0	0	0	0	35
43 101-631 Substance Abuse	0	66	0	0	0	0	0	66
45 101-681 Veterans Burial	0	27	0	0	0	0	0	27
46 101-682 Veterans Counselor	0	31	14	0	0	23	227	295
47 101-689 Soldiers & Sailors	0	4	0	0	0	0	0	4
51 205 Central Dispatch	0	1,477	3,539	0	0	6,158	0	11,174

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**Allocation Summary**

**Dept:11 101-865 Insurance**

Department	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits	Retirement Fund	Total
52 208 Charlton Park Fund	\$0	\$556	\$1,352	\$1,513	\$0	\$2,352	\$0	\$5,773
53 215 Friend of the Court	0	977	2,835	1,513	0	4,933	47,762	58,020
56 227 Animal Shelter TNR Grant 2015	0	17	0	0	0	0	0	17
57 228 Solid Waste	0	85	0	0	0	0	0	85
61 232 Animal Shelter Donations	0	20	0	0	0	0	0	20
62 233 Barry Comm Resource Net	0	2	0	0	0	0	0	2
65 236 Remonumentation Fund	0	68	71	0	0	124	0	264
68 247 Thornapple Namor Depr Fund	0	0	0	0	0	0	0	0
70 250 Park & Rec Fund	0	41	69	0	0	121	0	232
71 252 Co Agriculture Preserve	0	2	0	0	0	0	0	2
73 255 EDC	0	104	0	0	0	0	0	104
74 256 ROD Automation	0	47	0	0	0	0	0	47
76 259 Local Corr Officer	0	11	0	0	0	0	0	11
77 260 Victims Services	0	3	0	0	0	0	0	3
78 261 Public Defender	0	3	15	0	0	27	0	46
80 264 Concealed Pistol Licensing	0	1	0	0	0	0	0	1
83 267 Crime Victim Rights	0	55	187	0	0	326	3,152	3,720
84 269 Law Library	0	20	0	0	0	0	0	20
85 275 Comm on Aging	0	1,571	5,472	3,782	0	9,520	0	20,345
86 276 CDBG	0	4	0	0	0	0	0	4
87 277 Middleville Police Serv	0	247	586	0	0	1,020	9,877	11,731
89 281 Swift & Sure Sanctions	0	128	299	0	0	520	5,036	5,984
90 282 56B Sobriety Court	0	114	241	0	0	419	4,061	4,836
91 283 Comm Corrections	0	88	125	0	0	218	2,112	2,543
93 285 Adult Drug Court	0	149	299	0	0	520	5,036	6,004
95 287 Mich Justice Training	0	4	0	0	0	0	0	4
96 290 Social Welfare	0	5	0	0	0	0	0	5
97 292 CC Probate	0	685	478	0	0	832	8,058	10,054
98 292 CC Wrap Around	0	88	226	0	0	393	3,801	4,507
99 292 CC Juv Justice	0	85	226	0	0	393	3,801	4,504
100 292 Child Care Fund	0	77	193	0	0	336	3,249	3,855
102 295 Airport Fund	0	609	0	0	0	0	0	609
103 297 Diverted Felons	0	37	0	0	0	0	0	37
104 352 FOC Ren Debt Relocations	0	81	0	0	0	0	0	81
105 354 Yankee Springs Water	0	37	0	0	0	0	0	37
106 355 Middleville Water Debt	0	11	0	0	0	0	0	11
107 356 Middleville Water Debt 206	0	54	0	0	0	0	0	54
108 357 Fawn Lake Sewer	0	31	0	0	0	0	0	31
109 358 Yankee Spring	0	27	0	0	0	0	0	27
110 359 Finkbeiner/Crain Debt	0	92	0	0	0	0	0	92
113 368 Thornapple Manor	0	1,312	0	0	0	0	0	1,312

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**Allocation Summary**

**Dept:11 101-865 Insurance**

Department	Property	General Liability	Public Officials	Vehicle	Law Enforcement	Employee Benefits	Retirement Fund	Total
116 374 1999 BPW Middleville	\$0	\$71	\$0	\$0	\$0	\$0	\$0	\$71
118 377 Leach & Middle Lake	0	155	0	0	0	0	0	155
135 588 Transit Fund	0	1,829	4,905	14,373	0	8,534	0	29,640
136 595 Commissary	0	97	0	0	0	0	0	97
137 660 Telephone	0	34	0	0	0	0	0	34
138 661 Vehicle Fund	0	191	0	0	0	0	0	191
139 676 Worker's Comp Fund	0	25	0	0	0	0	0	25
140 677 Health Ins. Fund	0	1,884	0	0	0	0	0	1,884
141 678 Disability Fund	0	64	0	0	0	0	0	64
142 680 Fringe Benefit Fund	0	39	135	0	0	235	2,274	2,683
143 681 Life Ins. Fund	0	60	0	0	0	0	0	60
144 682 Retirement Fund	0	2,160	0	0	0	0	0	2,160
145 683 Dental/Optical	0	50	0	0	0	0	0	50
146 684 Unemployment	0	6	0	0	0	0	0	6
147 711 Cementary Trust	0	1	0	0	0	0	0	1
150 801 Drain Fund	0	0	0	756	0	0	0	756
151 804 Drain Maint	0	40	0	0	0	0	0	40
153 843 Gun Lake Weed Assess	0	75	0	0	0	0	0	75
154 851 Drain Debt	0	27	0	0	0	0	0	27
156 Mental Health	0	138	0	0	0	0	0	138
157 Other	0	0	0	2,269	0	0	0	2,269
<b>Total</b>	<b>\$117,200</b>	<b>\$28,449</b>	<b>\$46,834</b>	<b>\$64,295</b>	<b>\$111,274</b>	<b>\$81,489</b>	<b>\$529,150</b>	<b>\$978,693</b>

**Barry County, Michigan**  
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**101-865-1 PROPERTY INSURANCE**  
**Nature and Extent of Service**

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This schedule details the portion of the MMRMA premium identified as the Property Insurance Premium in the General Insurance (101-865) Schedule (Dept. 11) of this plan. This schedule identifies the following facilities as covered by the Property Insurance and allocates the proportionate share of the premium to the occupants of the facilities either on the assigned square footage or directly to the single occupants. The facilities include:

- **Courthouse**
- **Annex**
- **Courts and Law Building**
- **Health Building**
- **County Jail**
- **Old Library**

The balance of the property insurance cost is allocated to the individual departments or programs housed in single-occupant facilities.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

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**A. Department Costs**

Dept:12 101-865-1 Property Insurance

Description		Amount	General Admin	Courthouse	Annex	Courts & Law	Health	County Jail	Old Library	Other Buildings
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		0	0	0	0	0	0	0	0	0
<b>Department Cost Total</b>		0	0	0	0	0	0	0	0	0
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		0	0	0	0	0	0	0	0	0
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



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**B. Incoming Costs - (Default Spread Custom%)**

**Dept:12 101-865-1 Property Insurance**

Department	First Incoming	Second Incoming	Courthouse	Annex	Courts & Law	Health	County Jail	Old Library	Other Buildings
9 Cost Plan	\$757	\$45	\$135	\$9	\$88	\$57	\$54	\$11	\$447
Subtotal - 101-299 Miscellaneous	757	45	135	9	88	57	54	11	447
11 Property	116,845	356	19,710	1,341	12,923	8,373	7,944	1,647	65,264
Subtotal - 101-865 Insurance	116,845	356	19,710	1,341	12,923	8,373	7,944	1,647	65,264
<b>Total Incoming</b>	117,601	401	19,845	1,350	13,011	8,430	7,998	1,658	65,711
<b>C. Total Allocated</b>		<b>\$118,002</b>	<b>\$19,845</b>	<b>\$1,350</b>	<b>\$13,011</b>	<b>\$8,430</b>	<b>\$7,998</b>	<b>\$1,658</b>	<b>\$65,711</b>
			16.82%	1.14%	11.03%	7.14%	6.78%	1.40%	55.69%

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**Courthouse Allocations**

Dept:12 101-865-1 Property Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	704	6.25%	\$1,237	\$0	\$1,237	\$0	\$1,237
5 101-215 Clerk	1,471	13.07%	2,584	0	2,584	0	2,584
7 101-253 Treasurer	744	6.61%	1,307	0	1,307	0	1,307
8 101-265/266 Buildings & Grounds	200	1.78%	351	0	351	0	351
10 101-334 Court Security	240	2.13%	422	0	422	0	422
14 101-101 Bd of Commissioners	810	7.20%	1,423	0	1,423	7	1,430
15 101-140 Trial Court Criminal & Civil	4,115	36.56%	7,230	0	7,230	35	7,265
20 101-225 Equalization	570	5.06%	1,001	0	1,001	5	1,006
24 101-236 Register of Deeds	760	6.75%	1,335	0	1,335	6	1,342
29 101-275 Drain Commissioner	546	4.85%	959	0	959	5	964
38 101-400 Planning	596	5.29%	1,047	0	1,047	5	1,052
39 101-426 Emergency Management	144	1.28%	253	0	253	1	254
84 269 Law Library	357	3.17%	627	0	627	3	630
<b>Subtotal</b>	11,257	100.00%	19,777	0	19,777	67	19,845
Direct Bills					0		0
<b>Total</b>					<b>\$19,777</b>		<b>\$19,845</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans

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**Annex Allocations**

Dept:12 101-865-1 Property Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-253 Treasurer	105	3.69%	\$50	\$0	\$50	\$0	\$50
8 101-265/266 Buildings & Grounds	133	4.67%	63	0	63	0	63
91 283 Comm Corrections	219	7.69%	103	0	103	0	104
93 285 Adult Drug Court	284	9.97%	134	0	134	0	135
156 Mental Health	2,107	73.98%	995	0	995	4	999
<b>Subtotal</b>	2,848	100.00%	1,345	0	1,345	5	1,350
Direct Bills					0		0
<b>Total</b>					<b>\$1,345</b>		<b>\$1,350</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans

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**Courts & Law Allocations**

Dept:12 101-865-1 Property Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265/266 Buildings & Grounds	864	3.83%	\$497	\$0	\$497	\$0	\$497
10 101-334 Court Security	375	1.66%	216	0	216	0	216
15 101-140 Trial Court Criminal & Civil	5,388	23.88%	3,097	0	3,097	11	3,108
17 101-148 Family Division	5,698	25.26%	3,275	0	3,275	12	3,287
18 101-151 Adult Probation	2,848	12.62%	1,637	0	1,637	6	1,643
21 101-229/CRV Prosecutor/Crime Victim	2,220	9.84%	1,276	0	1,276	5	1,281
78 261 Public Defender	639	2.83%	367	0	367	1	369
84 269 Law Library	240	1.06%	138	0	138	0	138
91 283 Comm Corrections	230	1.02%	132	0	132	0	133
93 285 Adult Drug Court	298	1.32%	171	0	171	1	172
98 292 CC Wrap Around	120	0.53%	69	0	69	0	69
99 292 CC Juv Justice	336	1.49%	193	0	193	1	194
100 292 Child Care Fund	670	2.97%	385	0	385	1	387
157 Other	2,633	11.67%	1,513	0	1,513	5	1,519
<b>Subtotal</b>	22,559	100.00%	12,967	0	12,967	44	13,011
Direct Bills					0		0
<b>Total</b>					<b>\$12,967</b>		<b>\$13,011</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans

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**Health Allocations**

**Dept:12 101-865-1 Property Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28 101-601 Health	1	100.00%	\$8,401	\$0	\$8,401	\$29	\$8,430
<b>Subtotal</b>	1	100.00%	8,401	0	8,401	29	8,430
Direct Bills					0		0
<b>Total</b>					<b>\$8,401</b>		<b>\$8,430</b>
Basis Units: Direct to Health							
Source:							

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**County Jail Allocations**

**Dept:12 101-865-1 Property Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
31 101-301 Sheriff's Dept	10,261	82.57%	\$6,582	\$0	\$6,582	\$22	\$6,604
36 101-351 Jail	2,166	17.43%	1,389	0	1,389	5	1,394
<b>Subtotal</b>	12,427	100.00%	7,971	0	7,971	27	7,998
Direct Bills					0		0
<b>Total</b>					<b>\$7,971</b>		<b>\$7,998</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans

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**Old Library Allocations**

**Dept:12 101-865-1 Property Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-243 Land Information Services	1,125.00	9.02%	\$149	\$0	\$149	\$0	\$149
8 101-265/266 Buildings & Grounds	4,408.40	35.35%	584	0	584	0	584
13 637 Data Processing	4,240.20	34.00%	562	0	562	3	565
24 101-236 Register of Deeds	256.00	2.05%	34	0	34	0	34
26 101-257 Co-Op Extension	2,035.00	16.32%	270	0	270	2	271
38 101-400 Planning	405.00	3.25%	54	0	54	0	54
<b>Subtotal</b>	12,469.60	100.00%	1,652	0	1,652	6	1,658
Direct Bills					0		0
<b>Total</b>					<b>\$1,652</b>		<b>\$1,658</b>

Basis Units: Assigned Square Footage  
Source: Floor Plans

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**Other Buildings Allocations**

Dept:12 101-865-1 Property Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265/266 Buildings & Grounds	101	0.17%	\$111	\$0	\$111	\$0	\$111
37 101-355 Sheriff-Animal Control	708	1.18%	775	0	775	3	778
51 205 Central Dispatch	3,620	6.05%	3,963	0	3,963	14	3,976
52 208 Charlton Park Fund	9,546	15.96%	10,449	0	10,449	36	10,485
53 215 Friend of the Court	3,093	5.17%	3,386	0	3,386	12	3,397
67 244 Comm on Aging Building	1,891	3.16%	2,070	0	2,070	7	2,077
68 247 Thornapple Namor Depr Fund	39,416	65.89%	43,147	0	43,147	147	43,294
135 588 Transit Fund	1,450	2.42%	1,587	0	1,587	5	1,593
<b>Subtotal</b>	59,825	100.00%	65,487	0	65,487	223	65,711
Direct Bills					0		0
<b>Total</b>					<b>\$65,487</b>		<b>\$65,711</b>

Basis Units: Dollar Value of Covered Buildings

Source:



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**Allocation Summary**

**Dept:12 101-865-1 Property Insurance**

Department	Courthouse	Annex	Courts & Law	Health	County Jail	Old Library	Other Buildings	Total
3 101-175 Administration	\$1,237	\$0	\$0	\$0	\$0	\$0	\$0	\$1,237
5 101-215 Clerk	2,584	0	0	0	0	0	0	2,584
6 101-243 Land Information Services	0	0	0	0	0	149	0	149
7 101-253 Treasurer	1,307	50	0	0	0	0	0	1,357
8 101-265/266 Buildings & Grounds	351	63	497	0	0	584	111	1,605
10 101-334 Court Security	422	0	216	0	0	0	0	637
13 637 Data Processing	0	0	0	0	0	565	0	565
14 101-101 Bd of Commissioners	1,430	0	0	0	0	0	0	1,430
15 101-140 Trial Court Criminal & Civil	7,265	0	3,108	0	0	0	0	10,373
17 101-148 Family Division	0	0	3,287	0	0	0	0	3,287
18 101-151 Adult Probation	0	0	1,643	0	0	0	0	1,643
20 101-225 Equalization	1,006	0	0	0	0	0	0	1,006
21 101-229/CRV Prosecutor/Crime Victim	0	0	1,281	0	0	0	0	1,281
24 101-236 Register of Deeds	1,342	0	0	0	0	34	0	1,376
26 101-257 Co-Op Extension	0	0	0	0	0	271	0	271
28 101-601 Health	0	0	0	8,430	0	0	0	8,430
29 101-275 Drain Commissioner	964	0	0	0	0	0	0	964
31 101-301 Sheriff's Dept	0	0	0	0	6,604	0	0	6,604
36 101-351 Jail	0	0	0	0	1,394	0	0	1,394
37 101-355 Sheriff-Animal Control	0	0	0	0	0	0	778	778
38 101-400 Planning	1,052	0	0	0	0	54	0	1,106
39 101-426 Emergency Management	254	0	0	0	0	0	0	254
51 205 Central Dispatch	0	0	0	0	0	0	3,976	3,976
52 208 Charlton Park Fund	0	0	0	0	0	0	10,485	10,485
53 215 Friend of the Court	0	0	0	0	0	0	3,397	3,397
67 244 Comm on Aging Building	0	0	0	0	0	0	2,077	2,077
68 247 Thornapple Namor Depr Fund	0	0	0	0	0	0	43,294	43,294
78 261 Public Defender	0	0	369	0	0	0	0	369
84 269 Law Library	630	0	138	0	0	0	0	769
91 283 Comm Corrections	0	104	133	0	0	0	0	237
93 285 Adult Drug Court	0	135	172	0	0	0	0	307
98 292 CC Wrap Around	0	0	69	0	0	0	0	69
99 292 CC Juv Justice	0	0	194	0	0	0	0	194
100 292 Child Care Fund	0	0	387	0	0	0	0	387
135 588 Transit Fund	0	0	0	0	0	0	1,593	1,593
156 Mental Health	0	999	0	0	0	0	0	999
157 Other	0	0	1,519	0	0	0	0	1,519
<b>Total</b>	<b>\$19,845</b>	<b>\$1,350</b>	<b>\$13,011</b>	<b>\$8,430</b>	<b>\$7,998</b>	<b>\$1,658</b>	<b>\$65,711</b>	<b>\$118,002</b>

**FUND 637 DATA PROCESSING**  
**Nature and Extent of Service**

Data Processing services help a broad variety of departments and programs deliver fast, efficient services using technology to audit the handling of large volumes of data and high-speed communications. The Data Processing Fund (637) accounts for the County's DP equipment, software, supplies, and maintenance.

The general costs, which benefit all users and the network are identified and allocated to all users based on the number of PCs connected to the network in each department.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

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**A. Department Costs**

Dept:13 637 Data Processing

Description		Amount	General Admin	Computer Services
<b>Personnel Costs</b>				
Salaries	S	0	0	0
Salary % Split			.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
<b>Services &amp; Supplies Cost</b>				
Depreciation	P	0	0	0
727-000 Office Supplies	P	1,794	0	1,794
732-020 Software Support Contracts	P	14,785	0	14,785
807-000 Dues-Subscriptions	P	18,771	0	18,771
816-040 Computer Consultant	P	3,905	0	3,905
851-000 Telephone & Fax	P	4,073	0	4,073
861-000 Travel	P	811	0	811
932-000 Equipment Repairs & Maint	P	1,456	0	1,456
957-000 Employee Training	P	253	0	253
960-000 Miscellaneous Expenses	P	2,048	0	2,048
976-020 Depreciation	P	68,007	0	68,007
980-000 Office Equipment & Furniture	P	0	0	0
980-030 Hardware Replacement	P	29,639	0	29,639
980-040 Computer Implementation	P	0	0	0
980-050 Computer/Capital	P	45,903	0	45,903
Subtotal - Services & Supplies		191,445	0	191,445
<b>Department Cost Total</b>		191,445	0	191,445
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		191,445	0	191,445
General Admin Distribution			0	0
<b>Grand Total</b>		<u>\$191,445</u>	<u>\$191,445</u>	

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:13 637 Data Processing

Department	First Incoming	Second Incoming	Computer Services
1 Old Library	\$8,693	\$20	\$8,712
Subtotal - Building Depreciation	8,693	20	8,712
3 County Coordination	834	132	966
3 Financial Reporting/Accounting	717	114	831
Subtotal - 101-175 Administration	1,551	246	1,797
5 Accounting	206	34	239
Subtotal - 101-215 Clerk	206	34	239
8 Former Library	9,493	1,230	10,723
Subtotal - 101-265/266 Buildings & Grc	9,493	1,230	10,723
9 Audit	237	5	242
9 Cost Plan	757	45	802
9 Accounting	182	4	186
Subtotal - 101-299 Miscellaneous	1,175	54	1,229
11 General Liability	170	1	171
Subtotal - 101-865 Insurance	170	1	171
12 Old Library	562	3	565
Subtotal - 101-865-1 Property Insuranc	562	3	565
<b>Total Incoming</b>	<b>21,850</b>	<b>1,587</b>	<b>23,437</b>
<b>C. Total Allocated</b>		<b>\$214,882</b>	<b>\$214,882</b>
			100.00%

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**Computer Services Allocations**

**Dept:13 637 Data Processing**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-175 Administration	3	1.96%	\$4,182	\$0	\$4,182	\$0	\$4,182
5 101-215 Clerk	9	5.88%	12,547	0	12,547	0	12,547
6 101-243 Land Information Services	4	2.61%	5,576	0	5,576	0	5,576
8 101-265/266 Buildings & Grounds	2	1.31%	2,788	0	2,788	0	2,788
14 101-101 Bd of Commissioners	1	0.65%	1,394	0	1,394	12	1,406
15 101-140 Trial Court Criminal & Civil	25	16.34%	34,852	0	34,852	294	35,146
17 101-148 Family Division	18	11.76%	25,094	0	25,094	212	25,305
20 101-225 Equalization	4	2.61%	5,576	0	5,576	47	5,623
22 101-229-1 Prosecutor DP	14	9.15%	19,517	0	19,517	165	19,682
24 101-236 Register of Deeds	8	5.23%	11,153	0	11,153	94	11,247
29 101-275 Drain Commissioner	2	1.31%	2,788	0	2,788	24	2,812
31 101-301 Sheriff's Dept	25	16.34%	34,852	0	34,852	294	35,146
36 101-351 Jail	11	7.19%	15,335	0	15,335	129	15,464
38 101-400 Planning	3	1.96%	4,182	0	4,182	35	4,218
39 101-426 Emergency Management	1	0.65%	1,394	0	1,394	12	1,406
54 Friend of the Court - DP	16	10.46%	22,305	0	22,305	188	22,493
78 261 Public Defender	2	1.31%	2,788	0	2,788	24	2,812
93 285 Adult Drug Court	5	3.27%	6,970	0	6,970	59	7,029
<b>Subtotal</b>	153	100.00%	213,295	0	213,295	1,587	214,882
Direct Bills					0		0
<b>Total</b>					<b>\$213,295</b>		<b>\$214,882</b>

Basis Units: # of PCs on Network  
Source: IT Equipment Inventory

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**Allocation Summary**

**Dept:13 637 Data Processing**

Department	Computer Services	Total
3 101-175 Administration	\$4,182	\$4,182
5 101-215 Clerk	12,547	12,547
6 101-243 Land Information Services	5,576	5,576
8 101-265/266 Buildings & Grounds	2,788	2,788
14 101-101 Bd of Commissioners	1,406	1,406
15 101-140 Trial Court Criminal & Civil	35,146	35,146
17 101-148 Family Division	25,305	25,305
20 101-225 Equalization	5,623	5,623
22 101-229-1 Prosecutor DP	19,682	19,682
24 101-236 Register of Deeds	11,247	11,247
29 101-275 Drain Commissioner	2,812	2,812
31 101-301 Sheriff's Dept	35,146	35,146
36 101-351 Jail	15,464	15,464
38 101-400 Planning	4,218	4,218
39 101-426 Emergency Management	1,406	1,406
54 Friend of the Court - DP	22,493	22,493
78 261 Public Defender	2,812	2,812
93 285 Adult Drug Court	7,029	7,029
<b>Total</b>	<u>\$214,882</u>	<u>\$214,882</u>